LADIES' COSTUMES
BEAUTIFULLY CLEANED
AND PRESSED
FOR 7/6.
PRESCOTT'S
DYE WORKS,
HEAD OFFICE AND WORKS,
82-84 TALBOT STREET,
DUBLIN.
Telephone, 871.

The Irish Times.

SPECIAL EXTRA

PRICE TWOPENCE. DUBLIN, TUESDAY, FEBRUARY 24, 1925. VOL. LXVII. NO. 21,128.

HINRODS
CURE FOR ASTHMA
GIVES INSTANT RELIEF.
No matter what your machinery
may be suffering from, whether
Asthma, Influenza, Nasal Catarrh, or
ordinary Cough — you will find in this
famous remedy a restorative power that
is simply unequalled.
A FREE SAMPLE and detailed Testimonies free by post. Sold in tins,
2/6 each, Postage 6d extra, by all
British Druggists, or Hinrods Medicines Limited, Manufacturing Chemists, at the following
address: Wholesale Houses—Newberry and
Sons, Dublin; Evans, Sons, & Sanger, Liverpool; W. Edwards and Son, 187,
Victoria Street, London; Burton and Crange,
Ltd., 139, Corporation Street, Birmingham; and all
Wholesale Houses.
Write to any of the above houses for
a free sample.

VIENNA BREAD
THE SUPREME WHITE BREAD
PURE WHEATMEAL BREAD.
D.B.C.
82 5th. King St., 27 Lr. Stephen St.,
AND AGENTS.

MISCELLANEOUS.

CHARLES SEYMOUR, late of Somerset House, Ballinasloe, Deceased.
Persons having claims against the assets of deceased will please send particulars to WHITNEY, MOORE and KELLER, 46 Kildare street, Dublin.

RUGBY FOOTBALL—Ireland v. Scotland, 28th Feb, 1925, Ground Tickets, 7/6 (including tax). Admission at Turnstiles on Day of Match, 5/- (including tax). Tickets Sold at: Messrs. Eason and Co., Sackville street; Morrison, 19 Westmoreland street; Fox, Grafton street; Canty, Grafton street; Hely, Dame street; Sibery, Dame street and Rathmines; Keane, Rathmines and Clyde, Rathmines.

RUGBY INTERNATIONAL—SCOTLAND v. IRELAND. Three Covered Stand Tickets required immediately.—G 705, this office.

RUGBY FOOTBALL MATCH.
ONE POUND offered for Stand Ticket. State section and row to G 840, this office.

BOOK-KEEPER, Cashier, or any position of trust—Young Man, well recommended, at present disengaged, seeks position; long experience.—G 837, this office.

MODERN CONFECTIONERY, Fruit Store, and Tea Rooms, situated on the main thoroughfare in Kingstown, for Sale as a Going Concern; not suitable for any business. Twelve years' lease, low valuation and rent; splendid business. Selling for reason of other interests.—G 803, this office.

SALE, THURSDAY, 5th MARCH, At One o'clock Sharp, 39 Westmoreland street.
"SANDRINGHAM," 81 PARK AVENUE, Sydney Parade. Possession. Exceptionally attractive Detached Non-basement Residence, with splendid garden and accommodation for motor garage. Full particulars apply to—
BATTERSBY & CO., AUCTIONEERS, 39 Westmoreland street.

BUSINESS PREMISES.
A Bargain.
TO BE SOLD on very moderate terms, or would be Let, magnificent premises in a central leading thoroughfare. Depth over 90 feet, frontage about 25 feet. The upper part would yield a substantial revenue. Excellent basement, 7' 6" high. Ground floor covered the entire depth, with rear entrance. A rare opportunity.—JAMES H. NORTH and CO., 110 Grafton street.

FOR SALE.
FINE OLD MAHOGANY DINING TABLE of oval form, 6ft by 5ft, with falling sides, on straight legs.—BENNETT'S SALEROOMS, 6 UPPER ORMOND QUAY, on THURSDAY NEXT.

"TIMILESE." the Tea for Flavour. Packed in ½, ¼, and 1lb. Packets. Ask for it.

JOHN C. PARKES and Sons, Ltd., DUBLIN. | Cross Cut and Narrow Felling Saws. Felling Axes.

MOIRA RESTAURANT,
TRINITY STREET (COLLEGE GREEN).
Two minutes from Trinity College.
Charcoal Grill.
P. NUGENT, Proprietor.

BROOKS, THOMAS, AND CO., LTD., DUBLIN. | SWITCH LADDERS. DOUBLE LADDERS. PATENT WIRE-CORDED EXTENSION LADDERS. HOUSEHOLD STEP LADDERS.

"CAPITAL" Tea. The Perfect Blend. Gives an ideal Cup of Tea—but see that the word "CAPITAL" (Regd.) is on each PACKET.

YOUR Old Suit Turned Successfully. Booklet and Price List.—Leveson's Invisible Repair Co., Dept. I.T., St. Martin's Court, Ludgate Hill, London, E.C.4.

ANNE LYNCH'S TEAS.

RED BANK RESTAURANT,
DOLIER STREET.
Popular 4-Course Luncheon 2s. | 4-6 p.m. Special Afternoon Teas—1/, Meat Teas—2/-.
MODERATE PRICES. Coffee, Hearnes, and Boland Red Bank Oysters. Open till 10 p.m.

PENNEVIS, the Celebrated Barber make, in great variety.—HOUSE AND SON, DUBLIN.

ANTIQUE FURNITURE—Brady and Sons, Dealers, 9 Upper Liffey street, invite inspection of their fine Collection. Established over 70 years.

SAFETY Razor Blades re-Sharpened, all makes, from 2/- doz.; post extra.—Thompson, Cutler, Nassau street.

MONEY—The highest Advances to be obtained on Bullion, Jewellery, Silver Plate, Furniture, and valuable Chattels of any every description, at the First Class Money Office, 85 MARLBOROUGH STREET, 85.

PORCELAIN ENAMELLED BATHS, And all Plumbers' Materials.
DOCKRELL, LIMITED, DUBLIN.

THOS. RENSHAW and CO., LIMITED, STOVES, RANGES, GRATES, 5-16 CHRISTCHURCH PLACE. Works—Clonliffe.

CARBONS, LIQUID PAINTS, Wax for Colour. Send card Prices—Carson's, 23 Bachelor's Walk, Dublin.

INCOME TAX Recovered, Returns Filled, Super-Tax Statements prepared.—JOHN MCELLIGOTT, Expert, 20 Nassau street. 'Phone 1585.

JEWELLERY, Diamonds and Silver Purchased at Highest Prices. 49 Fleet street. Back of Bank. Established 1796.

PRISMATIC GLASS AMPLIFIES DAYLIGHT. SAVES ARTIFICIAL LIGHT. Samples Sent.
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FOR SENDING ABROAD TO FRIENDS, the best Irish Paper is the "WEEKLY IRISH TIMES." Price Twopence.

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CUNARD TO U.S.A.
FASTEST STEAMERS FROM IRELAND.
CORK TO NEW YORK.
Caronia ..Sun. Mar. 1 | Carmania ..Sun. Mar. 15
Lancastria..Sun. Mar. 8 | Ausonia ....Fri., Mar. 27
CORK TO BOSTON.
Caronia ..Sun. Mar. 1 | Caronia ..Sun. Mar. 29
Carmania..Sun. Mar. 15 | Carmania..Sun. Apl. 19
BELFAST TO NEW YORK.
Ausonia ....Saturday, March 21

CANADA.
CORK TO HALIFAX, N.S.
Lancastria Sun. Mar. 8 | Laconia ...Sun., April 12
Ausonia ....Fri., Mar. 27 | Carmania ..Sun., May 17
BELFAST TO HALIFAX, N.S.
Ausonia ....Saturday, March 21
ALSO REGULAR SAILINGS FROM SOUTHAMPTON AND LIVERPOOL TO U.S.A. AND CANADA
For further particulars apply CUNARD LINE, CUNARD WHARF, CORK; 1 Albert square, Belfast, or Local Agents.

ELLERMAN'S LINES.
CITY HALL
BUCKNALL.
FAST REGULAR PASSENGER SERVICES
LIVERPOOL to EGYPT, INDIA, and CEYLON.

City of Manchester	5,556	Feb. 27
City of Valencia	7,350	Mar. 4
City of Lahore	6,949	Mar. 7
City of Calcutta	7,379	Mar. 18
City of Leeds	6,959	Mar. 12
City of Canterbury	9,421	Apl. 2

Bombay & Karachi
Colombo & Calcutta
Sailing Marks.

SOUTHAMPTON to FAR EAST PORTS.

City of Baroda	9,676	Sept. 19
City of Calcutta	10,145	Oct. 17

Bombay & Karachi
Colombo & Calcutta
Through Tickets issued to Australian Ports, via Singapore, Southern Route.

LONDON TO SOUTH AFRICA.
City of Alexandria, 8,900 Mar. 18 | Cape Town, Algoa B.
City of Sparta ..... 7,850 Mar. 3 | E. London, & Natal.
All sailings subject to alteration or cancellation without notice. Apply ...
LONDON: 104-106 Leadenhall street, E.C.3.
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TO NEW YORK
(The only Passenger Steamship Line operating between Ireland and the United States under the American Flag.)
Regular Sailings
From COBH (Queenstown).
We are booking now.
1925.

S.S. "President Roosevelt"	March	13th.
S.S. "President Harding"	March	20th.
S.S. "AMERICA"	MARCH	27th.
S.S. "President Roosevelt"	April	10th.
S.S. "President Harding"	April	30th.
S.S. "Republic"	May	7th.
S.S. "America"	May	14th.
S.S. "President Roosevelt"	May	21st.

S.S. "President Harding" and ss. "President Roosevelt" carry 1st and 3rd Class passengers. S.S. "America" and ss. "Republic" carry Cabin and 3rd Class passengers.
DIRECT SERVICE, QUEENSTOWN, ENGLAND, FRANCE AND GERMANY. LOW RATES.
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NEXT SAILING FROM COBH.
S.S. "America" ..... March 19th.
Arriving Cherbourg ..... March 20th.
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Through Bookings to South America, Honolulu, and the Orient, with connections to Bermuda.
Write for particulars to
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STAR CAR AGENTS.
JOHN HUTTON and SONS, LTD., Summerhill, Dublin.

WOLSELEY Two-seater Car, from £249 ex-warehouse. On view GRAFTON MOTOR CO., 43 Grafton street, Dublin.

THE FORD Alphabet:
F stands for RISE OF CONTROL.
Ring us for demonstration.—AUTOCARS (IRELAND LTD), Authorised Ford Dealers, 19 Chatham street.

MORRIS One Ton Trucks, price £185.—G. A. BRITTAIN, LTD., Hatch street, Dublin.

THE Ford is the world's favourite.—R. W. Archer and Co., 65 Lower Mount street, Dublin.

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THE LEA-FRANCIS 3-DOOR SALOON is one of the neatest Cars ever seen in Dublin. Intending buyers are invited for a trial run.
ROBINSON, 33 SOUTH KING STREET, DUBLIN.

HOTELS & HEALTH RESORTS.

IRELAND v. SCOTLAND.
RUGBY MATCH SATURDAY, 28th FEB., 1925.

LUNCHEONS, TEAS & DINNERS AT JURY'S HOTEL AND RESTAURANT.
COLLEGE GREEN, DUBLIN.
SPECIAL ARRANGEMENTS TO DEAL WITH ADDITIONAL BUSINESS ON ABOVE DATE.
New Luncheon & Tea Room, 1st Floor—Orchestra. Coffee Room, 1st Floor.
Restaurant, Ground Floor—Orchestra, 1 till 3.
Grill Room, Basement.
TOTAL SEATING CAPACITY FOR MEALS, 510.
New American Bar in Grill Room Lounge.
Tea Lounge, Ground Floor. Orchestra, 4 till 7.
ROOMS FOR BANQUETS, DINNERS AND PRIVATE DANCES.
'Phone No. 8511-14 (4 lines, Private Exchange).
J. W. MANNING, Manager.

THE CENTRAL HOTEL, DUBLIN.
One of the Best Equipped Family and Commercial Hotels in the City.
Special Table d'Hote Luncheon, 1 to 3.
Convenient to Law Courts.
Over 50 Spacious Stockrooms attached to Hotel.
Electric Lift.
Excellent Food. Comfortable. Moderate Charges.

STANDARD HOTEL DUBLIN.
A FIRST CLASS COMFORTABLE HOTEL.
Hot and Cold Water in Bedrooms.
Central Heating. Lift. Wedding Breakfasts.
BEDROOM AND BATH FROM 8/-.
NO GRATUITIES.

SHIPPING.

CANADIAN PACIFIC.
COBH TO CANADA.
QUEENSTOWN TO ST JOHN N.B.

Montclare	Feb. 28	Montclare ..... Mar. 28
Montrose	Mar. 7	Montreal ..... April 10

LIVERPOOL TO ST JOHN N.B.

Montclare	Feb. 27	Montclair ..... Mar. 13
Montrose	Mar. 6	Montlaurier ..... Mar. 31

SOUTHAMPTON TO ST. JOHN N.B. (VIA CHERBOURG).

Melita	April 4
Marburn (to Montreal via Quebec)	April 16

GLASGOW TO ST. JOHN, N.B.

Metagama (Via Belfast)	Mar. 6
Montcalm (via Belfast)	March 14

JAPAN AND CHINA.
SAILINGS FROM VANCOUVER.

Empress of Asia	April 5

NEW ZEALAND AND AUSTRALIA.
Via CANADIAN PACIFIC.
And Canadian Australasian Mail Service.
From Vancouver to Auckland, Suva, Auckland, and Sydney.
Accrued Steamship Tickets to all points.
Apply CANADIAN PACIFIC RAILWAY Continental Offices.
BELFAST: 15 Victoria street.
LIVERPOOL: Royal Liver Buildings, Pierhead.
SOUTHAMPTON: Canute road, or Local Agents Everywhere.

FRENCH LINE. C.G.T.
PLYMOUTH DIRECT TO NEW YORK
IN SIX DAYS.
"The route that cuts off the corner."
Quadruple screw oil-burning Liner,
FRANCE ..... Sailing Saturday, March 14
PLYMOUTH TO WEST INDIES.
TRINIDAD, SPANISH MAIN, and PANAMA
FLANDRE Mar. 5 | Poitou de Laborde Mar 31
WINTER CRUISES to WEST INDIES and Spanish Main—45 days' voyage—at inclusive cost of under £40.
Cie. Gen. Transatlantique, Ltd., 32 Pall Mall, S.W.1
DUBLIN TO
WATERFORD AND CORK
EVERY WEDNESDAY.
Goods received subject to Conditions as per Sailing Bills, and can be accepted previous to day of sailing early on Wednesday.
LOADING BERTH, 30-31 GEORGE'S QUAY.
CLYDE SHIPPING CO., LTD.

SEA TRIPS AND TOURS.

GEORGE LUNN'S TOURS.
EXOTIC HOLIDAYS.
Have you ever wandered in the Orange Groves of the Villa Carlotta or enjoyed the fragrance of the semi-tropical vegetation of the Italian Lakes, where the vine grows and the guitar is heard in the mellow evenings, or witnessed the marvels of antiquity of the Art Cities of Italy?
10 Days Lugano Tour, Grand Eden £11 17 6
17 Days Lugano Tour, and ci. Travel £13 7 6
15 Days Italian Lakes and Venice ... £17 8 6
20 Days Montreux (Lake Geneva) Tour £21 0 0
14 Days Lakes (Geneva, Maggiore, Como, and Lugano) £15 0 0
A WEEK IN PARIS ESCORTED.
With Motor Tours to Versailles, Fontainebleau or Chantilly, Round Paris. Travel, Hotel, Escort, Tips, Transfers; inclusive charges according to Hotel selected: from £7 17s. 6d. 2nd cl.; £9 7s. 6d. 1st cl.
4 Days Paris Tour with Motor Tour to Versailles £4 19 6
Special Party leaving for Brioni, Albazia, and Ragusa, March 24.
Illustrated Booklets of Italian, Riviera, Algerian, Spanish and other Tours, post free. Apply 74 Wigmore street, W.1. 'Phone: Langham 1946.

HOLY YEAR.
CELEBRATIONS IN ROME.
6 DAYS IN ROME (12 DAYS' TOUR), GNS. 20.
10 DAYS IN ROME (16 DAYS' TOUR), GNS. 24.
Including Travel Tickets, Meals en route, Hotels at Rome, Milan, Genoa, etc.
IDEAL ITALIAN TOURS
(Conducted throughout) Milan, Genoa, Pisa, Rome, Naples, Florence, Venice.
3 WEEKS—£45 INCLUSIVE.
For particulars see Programme No. 150, from
THOS. COOK & SON, LTD., 118 GRAFTON STREET, DUBLIN.

ESCAPE THE WINTER
SUNSHINE AND HEALTH.
NELSON LINERS
TO
CANARY ISLANDS.
RETURN FARE, £25, 1st CLASS.
Highland Laddie, Feb. 25 | Highland Pride, Mar. 19
Apply Head Office, 184 Leadenhall street, London E.C. 3, or to Local Passenger Agents

RIDE AND SEE
The best test of a car is a ride in one. Ring up Dublin 717 and fix a trial run in an Arrol-Johnston 12 h.p. to-day.
L. S. E. Motor Co., Ltd., 46-51 Benburb St., Dublin.

Select a Sunbeam.
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57 and 58 LOWER BAGGOT STREET, DUBLIN.

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SHELBOURNE HOTEL
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FROM 6.45.
LUNCHEONS AND AFTERNOON TEAS.
The best Cellar and Appointments.
REDUCED TERMS
En Pension for
WINTER RESIDENCE.

NORTH STAR HOTEL,
OPPOSITE G.N.R. TERMINUS, DUBLIN.
50 BEDROOMS.
RESTAURANT AND LOUNGES.
WEDDING PARTIES
SPECIALLY CATERED FOR.
FULLY LICENSED.
Telegrams—"Norstar." Telephone—2110

SWISS PRIVATE HOTEL,
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SPECIAL REDUCED WINTER TERMS.
ENGLISH AND FRENCH KITCHEN.
RESTAURANT.
OPEN TO NON-RESIDENTS.
Service a la Carte Figure et a la Carte.
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VERY COMFORTABLE AND QUIET
SEPARATE TABLES. 'PHONE 3350.

ROYAL MARINE HOTEL,
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THE LEADING FAMILY HOTEL.
Opposite Mail Boat Pier and Station.
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Central Heated Lounges. Elevator.
Four Cable Cars pass the door. Free Garage.
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Brochure Free.

ROSS'S HOTEL, LTD., DUN LAOGHAIRE
REDUCED WINTER RATES.
BEST CUISINE, SERVICE AND MODERN
Telegrams—Ross's Hotel, Dun Laoghaire.
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CLYDAGH HOTEL.
Standing on extensive demesne. Facing sea. 40 Bedrooms, Billiards, Tennis, Garage. Moderate Residential and Commercial Terms. Open to Non-Residents. Telephone-Greystones 34.

THREE FIRST-CLASS MODERATE-PRICED HOTELS
Admirably situated off Oxford st. Marble Arch. These establishments are renowned for their comfort and cuisine.
Dairy produce from own 300 acre farm.
HOTEL SOMERSET, Orchard st. 300 rooms (h. and c.).
HOTEL QUEBEC, Old Quebec street. 100 rooms.
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Also Two Historic Residences, Mansion Hotels, delightfully situated in a park of 200 acres, grand cuisine and service, and interesting surroundings.
Golf 18 holes. Hunting, Polo, Fishing, Shooting.
Apply CANADIAN PACIFIC RAILWAY Continental Offices.
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SOUTHAMPTON: Canute road, or Local Agents Everywhere.

BONNINGTON HOTEL,
SOUTHAMPTON ROW, W.C.1.
200 ROOMS.
Resid. Attendance and Table d'Hote Breakfast, 8/6.
Partial Board, per day (4 days minimum), 11/-.
Full Board, 13/- per day.
LONDON—DEAN HOTEL, 37 Oxford street, W.1. Central. Bed, Breakfast, Bath, from 8/6. Night Rooms, Bed, Breakfast, Bath, from 8/6. Telegrams "Telephone—Telephone—Gerrard 9710.
L'ANGLUNDUNO—ORMESCHIFFE HOTEL, 168 front. Accom. 250. Good Orchestra. Dances each evening; also Wireless Concerts. Comfortable and reasonable.

BOARDING AND HOTELS.

ATTRACTIVE Residence, Bay's, Fitzwilliam place. Every comfort and moderate charges. 'Phone 4600.
A. Southern Hotel, 59 Lower Baggot street, Dublin. Near centre of city. Electric light throughout. Proprietress. 21 50.
A. Kingsley Hotel, 20 Lower Baggot street, Dublin. Near centre, excellent cuisine, moderate terms. 'Phone, 3077.
L. Mount, 92 Pembroke road, Select Private Hotel—Paying Guests. 'Phone, Ballsbridge, 356. Garage.
LONDON—43, 44, 45 Longridge road, Earl's Court (Underground Station). Bed, Breakfast, Dinner, from 27 guineas weekly. Inclusive; highly recommended.
WINDSOR Hotel, Westland Row—Visitors to Dublin will find this Hotel Central. Terms, 7/6 per day. Nearest coach; terms moderate. 'Phone, 984.

THE DOWNEY SOFTNESS OF THE
VI-SPRING MATTRESS
WILL APPEAL TO YOU.
Illustrated List on Request.
Sole Dublin Agents,
PIM BROTHERS, LTD.,
EXCHEQUER ST., DUBLIN.

MATTRESSES CAREFULLY TEASED AND RE-MADE.
RICHMOND INSTITUTION FOR BLIND,
SACKVILLE STREET, DUBLIN.

MONEY
LENT BY POST. FROM £30 TO £5,000
On Note of Hand Alone, Without Security, To Ladies or Gentlemen, Householders, Professional Men, Farmers, Tradesmen, Clerks, Etc.
No charge whatever if Loan is not granted.
CAUTION TO INTENDED APPLICANTS.
Do not pay any fees, railway expenses, or preliminary charges.
Genuine Lenders should not ask for them, as often those who ask such charges never lend any money.
The City and County Private Finance Co., Ltd., make no charge when Loans are not granted.
Apply SECRETARY,
12 SOUTH LEINSTER STREET, DUBLIN.
THE CITY AND COUNTY PRIVATE FINANCE CO., LTD.

LOANS BY POST.
£20 TO £5,000
In any part of Ireland and Great Britain to all respectable persons on Note of Hand. Loans arranged to pay Income Tax Liabilities. No fees charged or Deferred Charges.
THE STANDARD PRIVATE FINANCE COMPANY OF IRELAND, LTD.,
15 ANGLESEA ST., DUBLIN.
J. C. WALSHE, Secretary.

BELFAST READERS.
The Irish Times is now to arrive in Belfast at 8.30—the first Irish Paper to be delivered either at a reasonable time or at all. Subscribers to commence with our Branch Office, 139 Royal Avenue.

CONTRACTS.

ROYAL HOSPITAL FOR INCURABLES.
CONTRACTS FOR SUPPLIES.
The Governors of this Hospital invite Tenders for the supply of the following articles, in such quantities as may be required, for a period of 12 months, commencing on 1st day of April, 1925, or later date:—
PROVISIONS—Including Meat, Bread, Milk, Eggs, Butter, Cheese, Tea, Coffee, Sugar, Rice, Flour, (oatmeal, Fish, Chicken.
GROCERIES—Including Tea, Coffee, Sugar, Rice, Barley, Sago, Tapioca, Sauces, Pickles, Currants, etc.
STIMULANTS—Including Whiskey and Port Wine.
CHANDLERY—Including Soap, Starch, Washing Soda.
MEDICINES AND SURGICAL DRESSINGS.
Sealed Tenders (envelopes marked "Tender for ——") must be delivered on or before Wednesday, 4th day of March, 1925, addressed to the Secretary at the Hospital, from whom printed forms for the purpose and any further information can be obtained. Only the proposals on such forms will be considered. The lowest or any Tender not necessarily accepted.
(By Order),
WALTER V. JONES, Registrar.

GREAT SOUTHERN RAILWAYS.
ERECTION OF RETAINING WALL AT SLIGO STATION.
The Directors are prepared to receive Tenders for the erection of a Retaining Wall about 200 feet long, maximum height about 30 feet) at Sligo Station.
Plan and quantities can be obtained at the Office of the Deputy Chief Engineer, Broadstone Station, Dublin, on and after the 27th inst. on payment of a fee of one guinea.
The Directors do not bind themselves to accept the lowest or any Tender.
Tenders, endorsed on the outside "Erection of Retaining Wall, Sligo Station," should be delivered at this office before the hour of 12 noon, not later than 10 o'clock a.m. on the 12th March, 1925.
C. E. RILEY, Secretary.
Kingsbridge Station, Dublin.
19th February, 1925.

COMMISSIONERS OF IRISH LIGHTS.
TO CLOTHING MANUFACTURERS AND TAILORS.
The Commissioners of Irish Lights invite Tenders for the supply of
UNIFORM CLOTHING
during the year ending 31st March, 1926.
Forms of Tender, giving all particulars, may be obtained on application to the undersigned.
Tenders must reach this Office not later than Noon on THURSDAY, the 19th MARCH, 1925.
The Commissioners do not bind themselves to accept the lowest or any Tender.
By Order, PHILIP S. PHILIPS, Secretary.
Irish Lights Office, Dublin,
23rd February, 1925.

COUNTY BOROUGH OF DUBLIN.
TENDERS FOR FLAME ARC LAMPS.
Tenders are invited for the Supply of Magazine Flame Arc Lamps for the Electricity and Public Lighting Department.
Specification and Form of Tender can be obtained from the City Electrical Engineer, Fleet street, Dublin, on and after Wednesday, 25th February, 1925.
Tenders, sealed and endorsed "Flame Arc Lamps," and addressed to the Commissioners of the County Borough of Dublin, Fleet street, Dublin, will be received up to 12 o'clock noon on Monday, 30th March, 1925.
JOHN J. MURPHY, Town Clerk.
23rd February, 1925.

Blankets and Household LINENS
—Some Rare Value
PURE WOOL BLUE-GREY BLANKETS
BLANKETS—All Pure Wool Blue-Grey Blankets, lovely warm heavy quality, almost 4lbs. pure wool in each blanket. Absolutely the best Value offered to-day. Worth, each, 14/11. Price, each 9/11
HANDSOME DOWN QUILTS
QUILTS—Special Offer of Down Quilts, covered good quality sateen, filled pure down and vermin-proof. Floral design in Pink, Blue, Wine, and Black grounds. Magnificent Value. Usually sold at 35/-. Single Bed size. Price, each, 25/11. Double Bed size. Price, each .....
ROBERT & CO. Ltd., Grafton Street, Dublin.

LEGAL NOTICES.

SAORSTAT EIREANN.
IN THE HIGH COURT OF JUSTICE.
Pursuant to a Judgment of the High Court of Justice, made in the Matter of the Estate of MARGARET F. MacCROSSAN, Deceased.
And in the Matter of the Trusts of a certain Deed Poll, dated the 25th January, 1924, made by JAMES RIORDAN and GEORGE PETERSON—JAMES RIORDAN and another, plaintiffs; the ATTORNEY-GENERAL, Defendant.
The Creditors of the said Margaret F. MacCrossan, late of Belgrave Hall, Monkstown, Co. Dublin, widow, who died in or about the month of January, 1924, are, on or before the 13th day of March, 1925, to send by post, prepaid, to Charles O'Dare, of 54 Dawson street, in the City of Dublin, the Solicitor of the said Plaintiffs, the Executors of the Deceased, their names, addresses and descriptions, the full particulars of their claims, a statement of their accounts, and the nature of the securities (if any) held by them; or in default thereof, they will be peremptorily excluded from the benefit of the said Judgment; and all persons claiming to be incumbrancers affecting the Real and Chattel Real Estate of the said Margaret F. MacCrossan—and particularly the Premises, Belgrave Hall, Monkstown, Barony of Rathdown, County Dublin; Premises in Parnell street and Hewetson's Row, Parish of St. Mary, City of Dublin; Parts of Lands of Dunbarton, in the Barony of Tyrhowth; Tullyally and Tullyanahan, in the Barony of Innishowen, County Donegal; Lands of Carlandergan, in the Barony of East Omagh; Drumbohoish and Unshinagh, in the Barony of West Omagh; Bettany and Beragh (parts of), Barony of Upper Strabane; Pantelye, in the Barony of Lower Strabane; and Mullanboy, in the Barony of Clogher; and all in County Tyrone, are, by their Solicitors, to come in and prove their claims at Chambers, Law Courts, Dublin, on or before the 13th day of March, 1925; or in default thereof they will be peremptorily excluded from the benefit of the said Judgment. Every Creditor or Claimant on Real Estate or Chattel Real Estate holding any security is to produce the same at Chambers, Law Courts, Dublin, on the 25th day of March, 1925, at 10 o'clock a.m. in the forenoon, before the time appointed for adjudicating on the claims.
Dated this 13th day of February, 1925.
JOHN HEALY, Chief Clerk.

NOTICE OF CHARITABLE BEQUESTS.
FRANCES MARY McDONNELL, late of 57 Merrion square, Dublin, Spinster, Deceased.
Notice is hereby given, pursuant to the Statute 50 and 51 Victoria, Chapter 54, that the above-named Frances Mary McDonnell, Deceased, who died on the 20th day of August, 1924, by her Will dated the 4th day of June, 1924, bequeathed (inter alia) ——
To the Parish Priest for the time being of Westland Row Church, for the use of the said Church, Tenebrario Picture of "The Nativity."
To the Sister Superior of the Little Sisters of the Assumption, Upper Camden street, Dublin, Five Hundred Pounds.
To St. Joseph's Convent, Tivoli road, Kingstown, Four Hundred Pounds.
To the Coombe Hospital, Dublin, One Hundred Pounds.
To the Mercy Night Shelter, Back lane, Dublin, Two Hundred Pounds.
To the Parish Priest for the time being of the Church of Loreto, Lady of Dunes, Rathmines, Dublin, Two Hundred Pounds.
To the Parish Priest for the time being of the Parish of Westland Row, for the relief of the poor of the said Parish, One Hundred Pounds.
To the Revd. Father McGrath, 537 Harrow road, London, for Masses for the Repose of her Soul to be celebrated in public and for the upkeep of the Shrine of Our Lady of Lourdes, Five Hundred Pounds.
To the Revd. Father O'Reilly, Saint Peter's Church, Broad street, Birmingham, for Masses for the Repose of her Soul to be celebrated in public, and for such other good works as he may select, Five Hundred Pounds.
To Saint Joseph's College, for Young Priests for Foreign Missions, Munrrel, Limerick, One Hundred Pounds.
And, by her said Will, Testatrix appointed Richard John McDonnell, of 57 Merrion square aforesaid, and Matthew Mary Unlacke, of Monastereran, County Kildare, Executors, and Probate of the said Will was on the 1st day of December, 1924, granted forth of the Principal Registry of the High Court of Justice, Probate Division, to the said Executors.
Dated this 24th day of February, 1925.
MICHAEL LUNDY and SONS, Solicitors for the said Executors, 31 Dame street.

COALS.

COALS
WALLACE BROS., LTD.
THIS DAY'S PRICES.
BEST DERRY ..... 52/- Per Ton
BEST WELSH ..... 49/- Per Ton
BEST KITCHEN ..... 46/- Per Ton
BEST SCOTCH HOUSE ..... 42/- Per Ton
Delivered in the City.
Special discount of 2/- per ton if cash with order.
Small additional charges are made for delivery beyond our City Boundary or on quantities of less than one ton.
23 WESTMORELAND STREET.
Telegrams, "Wallace, Dublin." Telephone—3999 and 3000.

LEGAL NOTICES.

CIRCUIT COURT—CITY OF DUBLIN.
EQUITY SIDE—BY THE CIRCUIT JUDGE.
PURSUANT to Order of the Circuit Judge of the City of Dublin, made on the 27th day of January, 1925, in the matter of DORA WILSON, Widow, Deceased, wherein WILLIAM KENNEDY is Plaintiff and MICHAEL WILSON is Defendant.
The creditors of Dora Wilson, late of 2 Balsaddare avenue, off Thomas's Court, in the County of the City of Dublin, who died on or about the 13th August, 1924, are, on or before the 13th day of March, 1925, to send by post prepaid to Messrs. Roger Greene and Sons, Solicitors, 11 Wellington quay, Dublin, their Christian names and Surnames, addresses and descriptions, and the names of their firms, the names of the Attorneys and the full particulars of their claims, a statement of their accounts, and the nature of the securities (if any) held by them, or in default thereof they will be peremptorily excluded from the benefit of the said Order. And every creditor holding any security is to produce the same before the Chief Clerk of the Peace for the said County at the Court-House, Green street, Dublin, on the 16th day of March, 1925, at 10 o'clock in the forenoon, being the time appointed for adjudicating on the claims.
Dated this 20th day of February, 1925.
SEAMUS O'CONNUBAIR, Chief Clerk of the Peace for the County of Dublin.
ROGER GREENE and SONS, Solicitors having carriage of proceedings, 11 Wellington quay, Dublin.

IMPORTANT TO SOLICITORS.
From the 1st May, 1924, the charge for Irish advertisements under Legal Notice headings or any other advertising columns of this paper (save Agency or Personal), is 1/6 per line for a minimum of 10/6.
THE MANAGER.

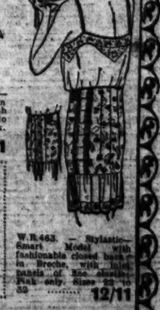
KELLETTS NOTE ON THE NEW FASHIONS
W.B. Corsets

In accordance with their established practice of publishing authentic information regarding New Fashions at the earliest possible moment, Kelletts are now showing the new Spring W.B. Corsets.
Every lady should make a point of seeing these Models before purchasing her Spring Gown or Costume, as more than ever to-day, the correct hang of the outer garment depends upon a correctly fitting Corset.
These new Styles are easy and comfortable; they are nearly all made with a minimum of boning, and endow the figure with the long-line slender silhouette so much in demand at the moment.

W.B.1151.—Spiral—For average to well-developed figures; in strong Coutil; White or Dove Grey; Boned with unbreakable Spiral Steels. Sizes 22 to 36..... 8/11

W.B.619.—Corselette Combined Brassiere-Corset, three soft bones at diaphragm; in Pink Broche; Inelena Silk busks and eyes at side. Best sizes 22 to 28... 12/11

W.B.824.—All-Elastic—Laced back Model in Fine Elastic Web with Coutil section at front to carry busk. White or Pink. Sizes: 22 to 36 ..... 6/11



W.B.463.—Stylistic—Smart Model with fashionable closed busk in Broche, with suspenders at side. Pink only. Sizes 22 to 32 ..... 12/11

Expert Assistants are always in attendance. Ladies who cannot call are invited to write for illustrated Booklets. Post Orders 6d. extra

D. KELLETT, LTD.
George's St. & Exchequer St., DUBLIN

BIRTHS.
CASSIDY—February 21, 1925, at "Stella Maris," Carlton terrace, to Mr. and Mrs. Eugene Cassidy, Waterside, Howth, a son.
FARRELL—February 10, 1925, at Nurse Hale's, 45 Harold's Cross road, to Mr. and Mrs. M. Farrell, a son.
FITZGERALD—February 19, 1925, at 40 Upper Fitzwilliam street, the wife of John M. FitzGerald, Arcadion, Killiney, of a daughter.
KELLY—February 15, 1925, at 89 Lower Ingrid street, to Mr. and Mrs. W. J. Kelly, Meifort, Shrewsbury road, a daughter.
MARTIN—February 20, 1925, at 41 Upper Mount street, to Mr. and Mrs. W. J. Martin, a daughter.
O'BRIEN—February 21, 1925, at Nurse Hales, 45 Harold's Cross road, to Mr. and Mrs. D. O'Brien, a son.
REGAN—February 19, 1925, at Ivanhoe, Lansdowne road, to Mr. and Mrs. C. H. C. Regan, Tipperary, a son.
ROWE—February 20, 1925, at the Carlton Nursing Home, Dorset street, the wife of J. P. Rowe, Markethill, Armagh, of a daughter.
SHANNON—February 22, 1925, the wife of William G. Shannon, Claremont House, Sandymount, of a daughter.
WATSON—February 17, 1925, to Mr. and Mrs. James D. Watson, Merville Ville, Vernon Grove, Rathgar, Dublin, a son.
WHITTLE—February 23, 1925, at Boherzagga House, Gaoshill, to Mr. and Mrs. A. Whittle, a son.
WOODS—February 25, 1925, at 4 Mayfield road, S.C. road, Dubl

JAMES H. N

SALE TO-MORR
AT 110
FIRST-CLASS PRIVA
61 FITZ
CLEAR POSSESSION. In the ha
expensive aids within the hall ne
light, copper piping, extra large-size
accommodation, modern grates, hot
prices Study, dining-room, with serv
mahogany sliding doors, 6 bedrooms, recess
and yard; accommodation for 3 motors
of 16 years, in block, till March, 1926
ADVERTISEMENT LOWER DOWN C
Mess

47 MOUN
CLEAR POSSESSION. One of th
unusually large garden; choice situatio
The house is roomy and in good order
Messrs.

FURNI
SALE
51 NORT
HIGH-CLASS FURN
AND EFFE
SALE WEDNES
61 FITZ
ANTIQUE FURNIT
By directions of S. S. MAN
MESSRS. JAMES H. NORTH and
Asa's Dental Pump Chair, fitted x-ray
Singer's Sewing Machine, Ingram's Ele
Medication Outfit, Gas Steriliser, Elect

ANTIQUE AND OTHER FURNI
for decoration; Waterford Glass, Old
gravings, Mirrors, Needlework Pict

ON VIEW DAY PREVIOUS FR
SALE FRIDAY
"WOODPA
FURNI
JAMES H. NORTH and CO. have be
AND EFFECTS, which have
condition, including—
Four Lounge Chairs to match; Inlaid
Inlaid Oval Mahogany and other Occa
with shaped front; Suites of High-clas
Floor Lamp, Gilt and Sheraton Inlaid
Mirror Fire Screen, Inverted Gasolier,
Inlaid Mahogany Telescope Dining Ta
Carvers, Mahogany Inlaid Stool Fron
Axminster, Wilton and other Carpets a
Chair, etc.; High-class Sheraton Mahog
Walnut Bedroom Suite, Mahogany, Ou
Bedroom Furniture; Enamelled Bedstead
On View day previous from 10 t

JAMES H. NOR
110 GE
DOCKRELL LI
PROPERTY AUCTION
AT OUR PROPERTY SA
TRUST ESTA
29 &
WE are instructed by the Trustees
Lease of the valuable and well-built
Lease, situate at 29 and 30 Fleet st
The premises are suitable for use as
a central position. The property is at
offices and store rooms on the first flo
stairs from street, to the entire of
at the rear and also entrance to the yard
The entire is held for a term of
£70. Rateable value, £60; and the
Also the interest in the lease of
and 2 Fleet street, held for a term
years, 1500; £ 500, or thereabouts, va
There is also a stable, held on lease
For further particulars apply to
G. H. TULLOCH,
Secretary.
Solicitors havin

ST. FINDA
A CHOICELY SITUAT
Thoroughly well-built and in a very
3 bedrooms, maid's room, hot bath, ti
panelled hall, lounge, 30ft. drawing-
Orders to View from the AUCTIO

DOCKRELL
AUCTIO
SOUTH GREAT
ON VIEW TO-DAY,
SALE TO-MORRO
AT 12 NOON, I
ANTIQUE AND MODERN
SHEFFIELD PLA
WM. MONTGOMERY & SON WI
PLATER PIANO, by KASTNER,
and Inlaid and Bevelled Sheraton D
Mahogany Bureau, Card Tables, Set o
Table, Occasional Chairs, Inlaid Mahog
OVAL GEORGIAN DINING TABLE
Circular Top Dining Tables, Grandfa
Oak Sideboards, Chesterfield and Hall S
Table and Chairs, Inlaid Mahogany
Overmantels, Oval Wall Mirrors, Cane
Drawers, Mahogany, Oak, and All-Iron
Carpets and Rugs; Oil Paintings, by
Cut Glass; Silver, Old Sheffield Plate
20" x 32" x 32" Typewriters; Deal a
Garden Utensils, Tools, Ladders, etc.
ELECTRIC NATIONAL CASH R
4 HALPIN WHEELER ST. IN CA
LIMITED
FOR ANOTHER ACCOUNT—
BOXES OF CHOCOLATES, CREA
CARAMELS, TINS OF BISCUITS
CIGARETTES. Purchasers C
PIANOS, CASH REBATES and
WM. MONTGOMERY &

ON VIEW TO-DA
1 WOODSTOCK
WE have been instructed by Ow
HOUSEHOLD FURNITURE
Modern Suite, Mahogany Fold Dining
self-starter, electric light, in almost n
Mirrored Sideboard, Inlaid China Ca
Bracket, Gilt Console Table, Gilt Bed
Bedstead, Spring and Bedding; Oak
Inlaid Wardrobe; about 120 yards In
Wardrobes, Dressing Tables, Washst
and Pictures. MOTOR CAR SELL
F. BENNETT &
TEL.—1734.

ON VIEW TO-
DUN LAOGHAIRE
SALE
OF THE EXCELLENT HOUSEHOL
room Cabinet, Carved and Gilded
room Suite, in tapestry; Mahogany
Chairs, Jardinier Pedestals, Copper
Axminster Carpets, Rugs, Occasional
Pedestal Sideboard, Mirror-back ditto
Brass-mounted Bedsteads, Wire Wove
Stool, Wardrobe, Mahogany Washstands
of Drawers, and metal Bedroom Ap
Linoleum, Kitchen Furniture, Screen
Fire Irons, etc., etc. SALE at 12
TALBOT COALL

AUCTION,
TUESDAY, 3rd MARCH, 1925, at 2
GLASNEVIN DISTRI
The Well-built Suburban Residence, sp
SQUARE (possession). Contain
storeyed Residence, containing large
3 good bedrooms, bath (h. and c.), ba
bath); close range, scullery, large
offices); rear entrance; side passage
railed-in plot in front. The premises
450 years, subject to a ground rent of
Rent £34.
SPLENDID INVESTM
PROPERTY.
SALE SAME DAY
LOT 1—DALRADA, LONS
GLASNEVIN (Botanic road end), co
storey, residence and garden, situate
comfortable and convenient size, and
Lot 2—DE COURCY
NEVIN, compact brick-fronted
comfortable house, with garden, ex
Lot 3—DE COURCY
NEVIN, Pre-emption Holding, 2
Lot 4—DE COURCY
NEVIN, Pre-emption Holding, 2
Lot 5—DE COURCY
NEVIN, Pre-emption Holding, 2
Lot 6—DE COURCY
NEVIN, Pre-emption Holding, 2
Lot 7—DE COURCY
NEVIN, Pre-emption Holding, 2
Lot

SUGGESTION CONTINUED FROM PAGE 2.

GENERALS WANTED

A NY number Generals, Dublin, London, £25 to £40. Mrs. Kennedy's, 68 Baggot street.

CAPABLE General Servant wanted; must be good cook. Apply 106 S.C.R., Portobello.

EXPERIENCED General required, three in family and recommend; daily help kept. Apply 10 to 12 and 6 to 8 p.m. 6 Belgrave square, Monkstown.

EXPERIENCED General Servant wanted; must be washer and clean; family of two. Apply 10 to 11 a.m. 4 Ailesbury road, Clyde road.

EXPERIENCED General Servant wanted for two; must be a good plain cook; small dairy; 2 in family; house thoroughly kept. Address "Z 2570," this office. 25 C

EXPERIENCED General Wanted, Merrion District; family two and half; must be good plain cook; comfort and easy good reference; good home; wages £28. this office. 25 C

GENERAL Wanted, first class; settled girl; 2 in family; good reference; washing done; small family; good girl. Address "Z 1910," Gerrard's, this office. 19 E

GENERAL Servant, required at once for Dundrum; good plain cook and housemaid; good reference; age about 25. Apply 9 Ash road, Ballsbridge. 20 A

GENERAL Wanted, good cook, some washing; two in family. R O 1644, 20th Thom Bristol, Ormeau, Rathmines. 20 B

GENERAL Wanted, good plain cook and laundress; 2 family; very good personal. Apply, by letter, 29 Pembroke Park. 25 C

GOOD General required for Lambay Island; must be a good plain cook when satisfactory reference from last situation; no children; comfortable home; wages £28 to £30; suitable girl will get every encouragement. Write, stating age, experience, name and address of last employer, to Mrs. Lambay, Lambay Island, via North Finglas, Dublin. 25 C

GOOD General and Housemaid required, two grown up in family; good cook; must be good worker and have excellent references; only suitable girl need apply; comfortable home for right girl. Apply, stating full particulars and wages required, Robert, 20 Elgin road, Ballsbridge. 25 C

GOOD General Wanted, small family; must be clean and cook; highly recommended. 7 Fitzwilliam square, North. 25 C

GOOD General Wanted, for Lambay, experienced General; must have good reference; wages £28. Apply 72 Rathgar road, Dublin. 25 C

WANTED, for London Suburb, experienced General; must have good reference; 2 in family; wages £28. Apply Mrs. Finch, 16 S. Richmond Terrace, Putney, London, S.W. 25

WANTED, experienced General for small family; Apply 2 Mount Merrion terrace, Blackrock. 25 C

WANTED, Young girl to train as General; wages £12 to start. Apply 10 Belgrave square, Monkstown. 25 C

WANTED, General, good cook, no washing or scrubbing. Apply Mrs. Pelletdown, 15 Nicholson, Rossville, Glasnevin. 25 C

WANTED, respectable General Servant; small family; well recommended. 10 Ailesbury road. 25 C

HOUSE AND PARLOURMAIDS WANTED

A T once, highly experienced Housemaid Waitress required; £25; small family; 2 in household. Miss Priestley, Fieldhouse, Cooper, Bowdon, Cheshire, England. 25 C

A HOUSE, Parliamentary Waitress, two in family; wages £14 to £15. Apply, with copy references, to 760, this office. 25 C

A VAN art lady recommend Third Housemaid, with good character. Particulars, 2 Clarence Chambers, Dame street. "Z 2509, Housemaid." this office. 25 D

SECOND House Parliamentary Wanted for Reception; Preparatory Dalkey. Dunlaoghaire. 25 C

WANTED for Co. Dublin, experienced Parlourmaid; good reference essential. 25 E

WANTED, Parlourmaid's house in Meath; young country Girl to train House Parlourmaid; one in family; good home; proper help. Apply c/o Mrs. Jones, stationer, etc., Navan. 25 C

WANTED superior girl as House Parlourmaid, and to assist with children; no experience; must be well recommended; also good Cook General, sober, and an early riser. Apply Mrs. Bruce Branch, Cosa, Kingstown. 25 C

NURSES WANTED

A GENT for NURSES, MAIDS and ATTENDANTS, Mrs. Bellingham, 7 Dawson street, Dublin. Interview, daily 10 to 2. 25 E

WANTED, for Co. Dublin, experienced young girl for Child's Nurse; good wages, outings. 25 C this office.

WANTED, Children's Governess; willing to help in house; quiet country place; refs. exchanged. Mrs. Ardbrigg, Carysfort, Mullingar. 25 C

WANTED at once, Nursemaid or Young Housemaid to wait on nursery; must be well recommended. Mrs Kavanagh, Perrie House, Donny Carney. 25 D

WANTED for Blackrock, a respectable country girl, 19 to 20, clean, quiet, as Maid Nurse; experienced nurse kept; good home. 25 C this office.

DOMESTICS DISENGAGED.

A LADY recommends daily worker; undertakes housework, washing, scrubbing; does 21 shillings. Beatrice.

A 5 Working Housekeeper to one or two gentlemen; Young Woman desires post; Protestant; excellent testimonials; city, suburbs. 14b, this office.

A T Mulvey's, 11 9th, Aldo street—Good reliable Cooks, Housemaids, Housekeepers, Waitresses, Nurses.

A YOUNG good Generals, town, country; Cooks, Housemaids.—48 Lower O'Connell street.

A T Miss Greenfield's (over Hopkins), Grafton street, Cooks, C.-Generals, Parlourmaids, H.P.maids, Housemaids, Nurses.

EXPERIENCED Useful Maid, dressmaking, fine needlework; 7 years' last situation; disengaged 9th inst. 25 C

EXPERIENCED Maid Attendant, Protestant, excellent reis.—Blackwood's, 41 Lr. Mount st.

LADY recommends Protestant, honest, clean, industrious, 24th, 11th Tunnel Branch Office, Baggot street Bridge.

MINTER of Office Work Wanted; war invalid, recommended.—M'Dargart, 14 Church place, Rathmines.

HOUSEKEEPER, thoroughly reliable, Protestant, cooking; honest, sober; capable, reliable; 31, Belmont street, Ballsbridge.

WORKING Housekeeper or Cook General; small cooking; highly recommended.—S 777, this office.

WORKING Housekeeper, good cook, no children; home; recommended.—S 779, this office.

WORKING Housekeeper, of decent position; good reference.—S 778, this office.

WOMAN desires one or two days Work weekly.—S 770, this office.

WORKING Housekeeper, of Cook General; small family; superior, trustworthy person; city, suburbs. Housekeeper, 27 Fitzwilliam street.

WOMAN requires Daily Work; good laundress, good cook; recommended; Irish Times Branch Office, Bisset street Bridge.

YOUNG Country Girl desires situation; no children; recommended. 25 C this office.

COOKS AND DAIRYMAIDS DISENGAGED.

A T Blackwood's, 41 Lower Mount street, several excellent Cooks, permanent, temporary; Cook Housekeepers, Cook Generals disengaged.

A GOOD Cook, Protestant, excellent references; also H.C.; well recommended.—Hanley, 35 Dawson st.

A COOK (second), Protestant, would go Assistant to invalid; city or suburbs.—S 813, this office.

COOK General; dairy, butter; country preferred; good wages and home, two in family.—Address, 426-430, Address "Z 5019 Cook," this office. 25 C

COOK General; good, cleanly, disengaged 9th inst.; highest references; city or suburbs. Address "Z 2538 Cook," this office. 25 C

DISENGAGED this week, good Cook Laundress; by letter.—A 26 Burlington road. 25 C

FIRST-RATE Cook or Cook Housekeeper, with daughter Kitchen, House or Parlourmaid, or two small house or flat; highly recommended. Tyrrell, Maxfield, Celbridge, Dublin. 25 C

GOOD Cook General, small wetship; city, suburbs; good person only to offer. 25 C

GOOD Cook General, small family; city, suburbs; highest references; £26. this office. 25 C

GOOD Cook General, small family; city, suburbs; good references; £26. this office. 25 C

GOOD Cook General, town or country; good papers.—Upper Leeson street. 25 C

GOOD Cook General; country girl, wishes situation; comfortable; strictly honest; recommended.—M. Foster, Kilmainham, Newcastle, County Kildare. 25 C

MOTHER and Daughter wish situation Cook General and House Parlourmaid; city or county; good references.—S 750, this office. 25 C

GENERALS DISENGAGED.

A GENERAL seeks place; outdoor; good references.—S 775, this office. 25 C

A GENERAL, excellent cook, discharged; highly recommended; Irish Times' Branch Office, Baggot street Bridge. 25 C

A 5 excellent all round General; good plain cook; 2 in family; Protestant; Dalkey preferred. 25 C

COUNTRY Girl seeks situation as General in small family; good discharged; personally recommended by present mistress; good appearance; age 20.—S 774, this office. 25 C

EXPERIENCED General, trustworthy, seeks situation in business house; good cook.—S 771, this office. 25 C

GOOD General, plainish house or private; city; no washing.—S 782, this office. 25 C

GENERAL, good cook; small family; well recommended.—Z O 1649, Irish Times Branch Office, Baggot street Bridge. 25 C

SECOND General, well recommended; small family; 20 Pembroke road. 25 C

YOUNG General, cooking, small family; wet or dry nurse.—S 767, this office. 25 C

YOUNG Girl desires training, General; two in family; good references; age about 20. 25 C

YOUNG General; plain cooking, small family; plain washing; good references; £26. this office. 25 C

YOUNG Country Girl wishes situation as General; small family; partly trained; well recommended. 25 C

YOUNG General, good plain cook; 2 in family; reference. 25 C this office.

HOUSE AND PARLOURMAIDS DISENGAGED

EXPERIENCED House Parlourmaid, disengaged; with good character; satisfactory papers.—S 777, this office. 25 C

EXPERIENCED House Parlourmaid wishes situation, small family; highly recommended.—S 780, Irish Times Branch Office, Baggot street Bridge. 25 C

PARLOURMAID (supplied superior class), R.C., age 18; Waiting; is trained by Housemaid in large establishment; disengaged 9th inst.; recommended. Miss, 25 Herbert street, Surrey. 25 C

PARLOURMAID, Housemaid, or Mallmaid; good reference. 80, Rutland square, East. 25 C

PARLOURMAID, Housemaid, or Waitress; disengaged 9th inst.; 2 years' last situation; excellent reference. Miss Hamilton, 2 Ailesbury road, Clyde road. 25 C

PARLOURMAID, Housemaid, or Waitress; disengaged

WILL MADE IN AN HOSPITAL.

WIDOW'S UNSUCCESSFUL SUIT

(BEFORE MR. JUSTICE O'BRASLOUGHERTY.)

Mrs. Mary Josephine Flynn, widow of the testator, the late Andrew Augustine Flynn, Auditor of the Local Government Board, brought the action to have the will of the testator condemned. The defendant was Mrs. Doris O'Brien, a daughter of the testator.

Mr. Denning, K.C., with whom was Mr. Moonan (instructed by Mr. E. M. Lloyd), opening the defendant's case in support of the will, said that the will, which was dated 6th December, 1922, was very short. In it the testator left all his property to his two daughters, one of whom was the defendant. The will was proved in common form, but Mrs. Flynn, the widow, now sought to have probate recalled and to have it declared that Mr. Flynn died intestate. The plaintiff was not the defendant's mother, but was the second wife of Mr. Flynn. His first wife died in 1911, and the defendant and her sister were the two children of that marriage. He married the plaintiff on 29th January, 1918, and they lived together until 23rd July, 1919, when they separated, and they never even corresponded with each other after that date. Mr. Flynn's assets consisted of policies of insurance upon his life and of stocks and shares of the most valuable of which were Guinness and Combe. The total assets were £4,998 5s. 1d., but his debt amounted to £4,312, so that his net assets on those figures were £686. In addition he would receive £500 from the Local Government Board, so that his assets might be down as £1,186. He had derived the stocks and shares from his first wife. The real question in the case was whether the will was duly executed.

Flynn died about half an hour after the execution of the will. Mr. McCarron, Secretary to the Local Government Department, who knew the testator well, drew the will and executed it. Mr. Flynn had lived in Rathmines with his two daughters. On Friday, 5th December last, he complained of illness. He was afterwards taken to the Elpis Private Hospital, Lower Mount street, and operated on for an internal trouble. The following Monday was the date of the will. Towards 9 p.m. he requested a nurse to get Mr. McCarron. When Mr. McCarron arrived the testator said that he wanted to leave his property to his two daughters. Mr. McCarron got a piece of paper and wrote the document, which was on a half-sheet of notepaper. It was as follows:—"Should anything happen to me on this trip, I leave everything, I die possessed of between you and Verina."

Mr. E. P. McCarron gave evidence of drawing up the will and reading it to Mr. Flynn, who acknowledged while signing it.

Cross-examined by Mr. M. Comyn, K.C., with whom were Messrs. Vincent Rice, K.C., G. C. Cullinan and A. Lynn (instructed by Mr. F. Cullinan), who appeared for the plaintiff, the witness said he could not say the exact words used by Mr. Flynn, but they were to the effect that he wanted to leave his property to his daughters.

Mrs. Thomas Myles stated that the first operation on the deceased man was performed on December 4th, about 9 p.m. The witness, after the second operation, went back twice to see Mr. Flynn, but had no recollection of seeing Mr. McCarron. When witness last saw Mr. Flynn he was alive and moribund, obviously not far from the end.

Mrs. Doris O'Brien, the defendant, stated that her father always said that he would leave his property to her and her sister. After the plaintiff left the house on 23rd July, 1919, no correspondence, as far as witness knew, passed between the plaintiff and the witness's father.

The witness said that it was a money matter between them, because her father married her stepmother for her money.

Did he tell you that—Yes; I knew it.

The plaintiff's son, Mr. Comyn said, was that at the time that he will was executed the testator was dead. The reason that the testator did not settle his affairs when he was well was because he thought that he was made a good division between his daughters and wife—share and share alike. The plaintiff's counsel submitted, made the plaintiff's life a misery, and the reason why she left the house was because of that and because her husband took their part.

Olive Kathleen Holmes, nursing sister in the Elpis Hospital, stated that she was present at the time testator after he underwent the second operation on 4th December. Mr. Flynn told her that he was anxious to make things right for his little daughters, and that was why he would try to get Mr. McCarron to come to him. Mr. McCarron arrived about an hour afterwards. Witness asked Mr. Flynn what he wanted, and Mr. Flynn said that he wanted to make things all right and settle his property as between his daughters. Mr. McCarron read the will to him, and Mr. Flynn assented to it.

Was that by speech or by nod?—I think he said "Yes."

The witness said that Mr. Flynn proceeded to sign his name, but collapsed over the last letter of his surname. Mr. McCarron said she signed it herself afterwards.

When did the testator die?—That question I cannot answer. You could only say that if you were listening to his heart with a stethoscope.

Did he move after that?—I have no memory as to whether he moved again or not.

But he never recovered—He never spoke again.

His Lordship—What do you mean by recovered?—He lost the power to hold the pen.

I should say lost the power to speak.

Mrs. John M. Hassett, the plaintiff's brother-in-law, of the National Bank at Limerick, said that in September, 1919, Mr. Flynn told him that the plaintiff was a very good-natured, but he had no fault to find with her. When witness said that she was placed in a very embarrassing position owing to having to leave him, Mr. Flynn said that he would make that good and allow her one-third of his property or means.

To his Lordship, the witness said that his sister was competent—by well-off, but he could not say what her means were.

The jury found that the will was a proper one on all grounds, and it was accordingly admitted to probate.

His Lordship reserved his decision as to the quantum of costs until this morning.

BREACH OF PROMISE ACTION.

(BEFORE MR. JUSTICE JOHNSTON.)

In the case of Miss Helena Richardson, of Richmond road, Drumcondra, Dublin, against Edwin J. Kerry, of "Elm Lodge," Richmond road, Mr. Salmsbury (instructed by Messrs. John Clark and Co.) on behalf of the defendant to have the action, which is for alleged breach of promise of marriage, transferred to the Dublin Circuit Court.

Counsel referred to an affidavit of the defendant, who stated that there had not been any breach of promise on his part, but that, owing to a nervous breakdown, the marriage was postponed, and the plaintiff, getting impatient, consulted her solicitor. On the 4th December last his solicitor wrote to the plaintiff's solicitor stating that he was willing to carry out his engagement with the plaintiff whenever she would appoint, and that he had tried to see her to tell her this, but that the plaintiff's mother would not allow him to see her. He said that he had a good defence to the action.

The plaintiff, in an affidavit, stated that the defendant refused to marry her, on the 24th November, 1924. He had previously stated to her that he wished he could get a girl with £1,000, and had shown her a ring in manner and conduct generally that he was looking for an excuse to get out of his promise to marry her. The marriage was originally fixed for the 2nd September, 1924, the plaintiff stated in her affidavit, and at the request of the defendant's mother, 1924, she left her position as book-keeper in Messrs. Watkins, Limited, Aungier street, where she was employed for five years at a salary of £176 a year. Her employers suggested that she should keep on her position after her marriage, but the defendant objected to this, and her employers engaged another bookkeeper. She had spent over £100 on her trousseau for the wedding and for furniture for the house that they were to live in after their marriage. Furniture to the value of £27, purchased by her, was still in the defendant's possession. The defendant was employed as a clerk at Messrs. S and T. Crampton's at Ballsbridge at a salary of £234 yearly. He was the owner of the house which he occupied at Elm Lodge, Richmond road, and of the adjoining house, which he had let as a tenant at £84 a year, and in addition he was the owner of a plot of building ground in the vicinity.

Mr. Bewley (instructed by Messrs. James O'Connor and Co.), who opposed the application on behalf of the plaintiff, said that the case was that the excuses which were being made by the defendant was not bona fide.

Mr. Justice Johnston said that he did not wish to postpone the trial of the action by saying anything that might be recovered. The only one that he could transfer, and accordingly the motion must be refused.

QUARRYMAN'S ACTION.

ALLEGED CONSPIRACY BY UNION.

(BEFORE MR. JUSTICE JOHNSTON.)

An application for an order for the discovery of documents, made by Mr. Herbert Hare (instructed by Mr. William Caulfield, Wexford) on behalf of Matthew Banville, road contractor, quarryman and farmer, plaintiff in an action against Patrick J. O'Connor and others of the Irish Transport and General Workers' Union, was granted.

Counsel said that the action was for alleged conspiracy on the part of the defendants to deprive the plaintiff of his means of living.

SHIPPING CLERK'S CLAIM.

THE RIGHT OF PENSION.

(BEFORE MR. JUSTICE MURNAGHAN.)

In the matter of the City of Dublin Steam Packet Company, now in liquidation, an application in the Winding-up Court by Patrick Murtagh Horan, shipping clerk, of 13 Guild street, North Wall, Dublin, formerly an employé of the City of Dublin Steam Packet Company, for an order giving him liberty to commence an action in the High Court against the company for damages for wrongful dismissal.

It appeared from an affidavit that the applicant entered the service of the company as a boy on 21st June, 1884. The terms of his appointment were 10s. per week, with the right of superannuation, which then was given to every member of the staff of the City of Dublin Steam Packet Company. He remained in the service of the company till the year 1919. During that time he got promotion, and at the time when the company put an end to his service he was being paid £315 per annum. When the war broke out, and for some considerable time afterwards, the City of Dublin Company carried on both their business, both the Liverpool branch and the mail branch, under the supervision of their own directors, except when some of the mail boats were "commandeered" and taken away for use in the war.

About the 17th October, 1919, owing to some dispute, apparently, which the authorities had with Mr. Edward Watson, the managing director of the company, a Shipping Committee was appointed, and he took over the control of the business of the company, to save the mail business from Dun Laoghaire, which Mr. Edward Watson seemed displeased with regard to that, and the applicant believed that that was his wish that he and other members of the staff should come out and not act under the Committee, though his superintendent told them to carry on under the Committee. They entered their service with the date when they recently found out. On 22nd January last the applicant's solicitor (Mr. Archibald Clarke) wrote to the liquidator, Mr. Telford, stating that Mr. Cassidy, who was in the same position as the applicant, had this right, and asking him to bring the matter before a judge for directions. The liquidator denied that they had any such rights and refused to do so.

Mr. Dickie, K.C., and Mr. A. Ryan (instructed by Messrs. Archibald Clarke) appeared for Mr. Horan, the applicant; and Mr. Poole (instructed by Messrs. Baker, Ringwood and Gordon) for the liquidator, Mr. D. Telford.

It was stated that there were forty-six other former employés of the company making similar claims in respect of pensions or superannuation allowances.

After some discussion it was arranged that the matter should be brought up again, on a summons to be settled by Mr. Dickie and Mr. Poole in order to have the question decided, his lordship making no rule on the application.

ADMINISTRATION OF PRIEST'S ESTATE.

(BEFORE MR. JUSTICE MEREDITH.)

In the matter of the estate of the Rev. James Johnson, P.P., deceased, late of Taghmon, Mullingar, County Westmeath, who died on 31st of January, 1923, at Our Lady's Hospice for the Dying, Harold's Cross, Dublin—O'Farrell v. McCormick.

Mr. Moloney (instructed by Messrs. Mooney and Dowdall) applied on behalf of the plaintiffs, the Very Rev. Thomas O'Farrell, P.P., Rochfort Bridge, and the Very Rev. Richard M. C. Cullen, President St. Finian's College, Mullingar, the executors appointed by will of the deceased, dated 14th February, 1920, for an order directing that the deceased's estate on the trusts of the will through the court, and the trusts of the will should be administered carried into execution, and that an inquiry by the deceased.

By his will the testator directed the plaintiffs, his executors, to pay his debts, funeral and testamentary expenses, and the several legacies mentioned in the will, and bequeathed the residue of his property to his executors, to be applied by them for such charitable purposes as in their absolute discretion they might think fit.

Mr. Justice Meredith granted the application, and made the order sought.

Mr. Richard McLaughlin, instructed by Mr. P. M. Cosgrave, appeared for the defendant.

MONAGHAN WOMAN'S WILL.

(BEFORE MR. JUSTICE SULLIVAN.)

A probate case was heard in which James Slowey, of Mallins, County Fermanagh, and Bernard Slowey, Annaskelly, County Monaghan, both farmers, were claimed as executors to have established in solemn form the will dated 14th February, 1922, and a codicil of 12th May, 1923, of Hannah Slowey, an aged and unmarried woman, who died on 29th May, 1923. Defendant, Agnes Slowey, one of the next-of-kin, had entered a caveat, and in defence pleaded that the codicil was not duly executed according to statute, and that at the time the codicil was purported to have been executed the testatrix was not of sound mind, memory, and understanding, and did not know and approve of the contents.

It appeared that testatrix had lived with her sister, Ellen Slowey, also of advanced years, on a small farm, and that they had between £700 and £800, either in the Post Office Savings Bank, or in different banks. By the will legacies amounting to about £240 were left to nephews and nieces, thus leaving between £500 and £500 undisposed of. In the codicil the two sisters agreed to reduce somewhat the legacies to relatives, and out of the sum resulting from such reductions, together with the residue of the estate, to give a small sum for repairs to the local church, and the remainder to five priests for masses for the repose of the souls of the two deceased ladies. The will was not disputed, but only the codicil.

The jury found a verdict establishing the will and codicil. The defendant was allowed costs out of the estate.

Mr. P. J. Lynch, K.C., and Mr. Lavery (instructed by Mr. Henry Murphy) appeared for the plaintiffs. Mr. James Geoghegan (instructed by Mr. W. A. Parks) for defendant; and Mr. J. Smyths (instructed by Mr. M. Mullins) for intervenants (nephews and nieces); and Mr. Costello (instructed by the State Solicitor) for the Attorney-General.

DUBLIN DISTRICT COURT.

RECKLESS MOTORING.

Michael Quinn (22), a farmer, of Dublin, was charged (1) with being drunk in charge of a motor car at Northumberland road at 6.15 p.m. on the 21st inst.; (2) with driving the car in a reckless and dangerous manner; (3) driving without a driver's licence; and (4) refusing to obey a signal to stop given by a constable.

Constable Seery stated that defendant drove the car from Merrion square into Northumberland road at a very fast speed. He ignored witness's signal to stop and allow a dairy van to go across the road. The car went on and struck the dairy van, knocking it against a stationary motor car further on. The witness jumped on to the footboard of the defendant's car, and the defendant then stopped. The witness saw that he was drunk.

J. Gleeson (instructed by Mr. James Fagan), who appeared for the defendant, said that he would not contest the facts. His client was at races on Saturday, when a horse called Charabanc, belonging to a member of his family, won. In the celebration of the victory the defendant got some wine for the first time in his life and it "upset him." He believed that the wine was champagne. He had been driving a motor car for 3½ years without there being a conviction against him.

The Justice said that, having regard to the fact that defendant had not attempted to contradict the evidence, he would not send him to jail, as he had determined to do in the next case of the kind where the evidence was clear. On the charge of driving negligently he fined him £10 and disqualified him from holding a motor driver's licence for twelve months. The other charges he marked "cautioned."

SCENE AT POLITICAL MEETING.

Christopher Howard, 26 Temple Cottages, Broadstone, was charged with assaulting a police constable in D'Olier street last Sunday afternoon.

The evidence of the constable was that, while he was removing a woman who was interrupting Mr. Kevin O'Higgins's meeting, the defendant caught him by the collar of the coat. The constable struck at the woman was his mother, and he was annoyed at seeing her being roughly handled. He was discharged on apologising to the constable.

SOAP THEFTS.

Herbert O'Leary, North Gloucester place; Christopher Heapes, Upper Erne street; John Stephens, George's place; and William Robinson, Palermo Lodge, were remanded until Friday next, charged with having, within the past six months, stolen from Messrs. Dixon's premises, Erne street) works, soap and candles to the value of £100. Detective-sergeants were also ordered on order to get evidence of receiving. Heapes and candles brought against Mrs. O'Loughlin and Mrs. Katherine Beer, Poolbeg street; Mrs. Walsh, Dawson Court, and Mrs. Sinnott, Sandwith street.

ALLEGED CONVERSION.

Patrick Fowler, insurance agent, Lower Gardiner street, was charged with having fraudulently converted to his own use £11 18s. 11d., received in small sums as premiums from members of the Munster and Leinster Assurance Society, by whom he was employed.

It was stated that when the charge was read over to him the defendant said: "They (the Assurance Company) refused to take my collections, and they refused to accept my resignation from the job. I admit a deficit of £9 4s. 4d."

Remanded till Friday next.

BALLINASLOE AUDIT.

FORMER CLERK CHARGED WITH MISAPPROPRIATION.

At Ballinasloe yesterday, Thomas J. Gill, formerly Clerk of the Ballinasloe Rural District Council, who was removed from that office by order of the Local Government Department, was committed for trial, on a charge of misappropriating £21,170 of the Council's moneys. Surcharges amounting to £1,500 have been made against members of the Council.

The deposition of the Local Government Auditor set out that, as the result of his audit of the Council's accounts for the period October, 1922-January, 1925, he found that Mr. Gill drew paying orders for himself as salary for this period, for the total sum of £1,182 15s. 0d., whereas he was entitled to only £681 15s. 7d., showing over-payment to the extent of £495 0s. 5d.

For moneys received from the Council for work transferred from the Poor Law Service, and for which no sanction from the Local Government Department was obtained, and in respect of which the County Board paid the ex-Clerk £225, Mr. Gill drew in September, 1923, £145 2s. 6d.; March, 1924, £52 12s. 6d.; September, 1924, £25 15s. 0d.; and January, 1925, £31 5s. 3d.

He drew, by way of compensation for loss of office as Superintendent Registrar of births, marriages and deaths, a sum of £109, for which payment there was no sanction. For the rent of an office in his own house, where the business and proceedings of the Council were transacted, he drew for the period under audit the sum of £235, which was £230 in excess of the sum sanctioned by the Department. An item of £7 9s. 1d., in respect of postage which was paid twice, and a sum of £2, which was also paid twice, for a burial ground caretaker.

Bail in £200 and two sureties of £250 each was allowed.

MONASTICISM IN ENGLAND.

VIEWS ON ITS REVIVAL.

In the course of a paper before the College Theological Society, in Trinity College, Dublin, last night, Mr. W. F. Hodgins dealt with "The Value of Religious Communities in the Anglican Church." He spoke of the dissolution of the monasteries as one of the saddest things in history, and described the work of various religious communities in the Church of England.

Mr. T. J. Johnston, B.A. said that the idea of the monastic life had gone. When the monasteries were overthrown in England they found that for 300 years nobody wrote their swan song. The only protest was in the shape of an armed rebellion against the high-handed action of the Tudors through the Council of the North. What was the condition of the monasteries when they were overthrown? There was something to be said in favour of the monastic idea of compilation. It was unsuited to ordinary people. The practice of holding retreats at certain times was a help in this direction. He did not think that the revival of the monasticism in England was going to go far towards creating a religious revival.

Mr. R. G. F. Jenkins, B.A., said that up in the Renaissance any progress that was made was due to the monasteries.

The Very Rev. Canon McNeill, D.D., presided, and other members also took part in the discussion.

DUBLIN CIRCUIT COURT.

TRAGIC NIGHT DRIVE.

SOLDIER GUILTY OF MANSLAUGHTER.

John Mallins, a soldier in the National Army, was found guilty of the manslaughter of Private Thomas Brannigan, who died from injuries received when knocked down by a military tender driven by Mullins on the night of the 28th December last. The jury recommended the prisoner to mercy, stating that the duties which were enforced on him were too arduous for a boy of his age. Mullins was put back, the Judge remarking that the jury's recommendation would receive every consideration.

Mr. Martin Maguire (instructed by Mr. J. Shiel, solicitor), defended.

Mr. Carrigan, K.C., prosecuting, said that at about 10 p.m. on the 28th December the prisoner, an Army driver, was instructed to drive a Crossley tender from Gormanstown Camp to Balbriggan. Lieutenant Maguire accompanied him. On the way the prisoner went into the shop of a man named Carroll, and a young woman came out with him and sat in the front of the tender, the prisoner being seated at the back left-hand side. Lieutenant Maguire on the right. Mr. O'Carroll took a seat in the body of the car. Mr. Carrigan said that on the way to Balbriggan Lieutenant Maguire had to caution the prisoner for swerving the car and driving too fast, but Mullins took no notice, and the tender knocked down Thomas Brannigan, who had been cycling along the road, catching him between the mudguard and the engine. Brannigan's eye was destroyed, the orbit bones being broken, and his jaw bone was fractured. He sustained other injuries, from which he died within a month.

Another soldier, who was cycling behind Brannigan, also knocked down by the tender and was somewhat severely injured, but the prisoner continued on his mad career and knocked down a third cyclist a few hundred yards further on. Lieutenant C. Maguire bore out counsel's statement, and added that the prisoner asked him to go slowly as he did not want to be "for a bit of sport."

The witness told the prisoner again to do so, but the prisoner ignored him, and then Lieutenant Maguire had to warn him several times to drive slowly. When the accident occurred the prisoner was on the wrong side of the road. After colliding with Brannigan the car ran into a second cyclist who was thrown into the dyke. The witness and Mr. O'Carroll went to the assistance of the two injured men. Brannigan was lying in his tender.

The prisoner continued on his journey, and after travelling a short distance knocked down and slightly injured a third soldier. When he had reached Balbriggan the witness had to order the prisoner six times to stop before the order was obeyed. Mullins was perfectly sober.

Cross-examined by Mr. Maguire—There was an inquiry into the accident, but not as to whether the Crossley tender was out on military duty.

Mr. Maguire—Did Mullins give evidence at the inquiry that implicated you? I do not think he did.

Did he give evidence that annoyed you? He did.

Is it your position in this case that the more blame you can put on Mullins the cleaner the sheet for yourself? That is not the issue.

I put it to you that you are trying to put the responsibility on Mullins in order to shield yourself? That is not so.

Further questioned, the witness said that he was the officer responsible for the car, and that it was his duty to see that his orders were carried out. It was part of his duty to see that the drivers were not improperly driving a military car, and it was also his duty to arrange for seats. The statement that he ordered the driver six times was not a conclusion.

Private Bracken stated that he was cycling behind Brannigan, about three feet from the left side of the road. He saw the motor car knock down Brannigan first, and it knocked down the witness. Later, when driving to Balbriggan, he heard Lieutenant Maguire tell the driver three or four times to stop the car.

Mrs. Donnelly and Kitty Corcoran were called by Mr. Carrigan, but did not answer.

Mr. Maguire said that the absence of these two witnesses was unfortunate for the prisoner.

Mr. Carrigan said that he could see no reason why the Lordship had no power to compel witnesses to attend.

The Justice decided that the case should proceed.

Sergeant B. Duignan, Civic Guard, gave evidence of having taken a statement from the accused after the accident. The accused asked him why a statement was being taken, and then said that he told him that if anything happened the injured man it might be serious for him. The accused replied—"What about it? I done two b——s for it."

Mr. Carrigan—What did you understand by that?

Witness—That he killed two before.

In cross-examination by Mr. Maguire, the witness said that the military at the Curragh, Gormanstown were prejudiced against Civic Guards, but, taken all round, they were friendly terms.

Maguire—Were some of the military beaten in Balbriggan?

Mr. Carrigan objected to the question.

Judge Dromgoole—Did you beat any of the military?

The Witness—No, my lord.

Medical evidence closed the case for the prosecution.

The prisoner elected to give evidence. He said that; ordered by Commandant O'Sullivan, he called for the two girls, who sat out the front seat. He told Lieutenant Maguire to go to a back seat. [illegible] the officer refused. Lieutenant Maguire then took charge of the car. He drove towards Balbriggan at between fifteen and twenty miles an hour. He denied that Lieutenant Maguire cautioned him to go slowly. He was travelling on the middle of the road when the car struck a cyclist who had no light on his bicycle. A second cyclist was knocked down, and the girls "vanished." He could not avoid the accident. He did not say that he had "done two before."

Questioned by Mr. Carrigan—He did not know why the Civic Guard sergeant should make such a statement. His allegation against the Civic Guards of having assaulted him was the subject of a military inquiry, but he did not know the result.

Major John Cotter said that it was putting a driver in a grossly unfair position to make him drive with four persons on the front seat, as, in those circumstances, he could not control a car properly.

The jury then retired.

THE LICENSING ACT.

LEGAL POINT RAISED AT MARYBOROUGH.

At the Maryborough District Court yesterday, in a case against a publican, on whose premises men who were not bona fide travellers were found after licensing hours, Mr. Turpin, solicitor for the publican, submitted that there was no evidence of the sale of liquor, and that under the Intoxicating Liquor Act, 1924, where there was a charge preferred under Section 76 of the Licensing Act of 1872, it was only on conviction on the second or subsequent occasion could be endorsed on the licence, and that a conviction for exposing for sale, opening for sale or keeping open for sale did not entail such endorsement.

District Justice Meagher, who convicted the publican on the charge of opening the licensed premises for sale after hours, said he agreed with Mr. Turpin that on a strict interpretation of the Act it was only on conviction of sale that the endorsement was to be made under Section 76. He dismissed the other counts in the summons. There were then found on the premises were fined 10s. each.

In another case, in which a publican was convicted of allowing a young person to deliver intoxicating liquor, Justice Meagher said that, as this was the first conviction under this section in the town, and as, apparently, licence-holders had not been given the benefit of anything that Act or ascertaining from their legal advisers what the effects of the Act would be, he would not impose the penalty (not an inconsiderable one) of £10. He imposed a fine of £5, and said that in future cases he would consider the advisability of sitting on the full powers under the Statute where there were convictions.

CRICKET.

NEW SOUTH WALES v. M.C.C.

ENGLAND TOTAL 626.

HENDREN SCORES 165.

SYDNEY, February 23.

Batting confidently, the M.C.C. team to-day increased their Saturday's score of 537 (in the match against New South Wales to 626—the highest total of the tour. Hendren gave a masterly display in hitting up 165—the third century of the innings—in three hours and twenty minutes. In reply New South Wales made an excellent start, and when stumps were drawn this evening they had reduced the Englishmen's lead to 402, and still had nine wickets of their first innings in hand. Collins batted brilliantly for his 101 not out. So far he has occupied the crease for just over two hours and scored a 6 and eleven 4's. The conditions prevailed throughout the day, the weather being gloriously fine and the wicket in perfect condition. To-day's official figures for the attendance were 5,422.

Kelleway and Scott re-opened the attack to-day when Hendren (22) and Gilligan (11) completed a century when the innings had progressed altogether for four hours and fifty minutes. The first change in the bowling was tried at 403, Kelleway giving place to Scott in his third over when bowled Gilligan with a good ball, the fourth wicket going down at 415. Chapman came in next and opened in dashing style, while Hendren, batting with admirable steadiness, completed his 50 in 2 hour and ten minutes. Hooker came on for Mailey at 461, the googly bowler's analysis at this point being two for 144. Chapman was clean bowled by Hooker at 491 for a vigorous 28, compiled in thirty-five minutes and including five 4's. Hendren and Whysall were next associated. The Notts and Australian 'Test bowler took some time to get into his stride, and most of the runs came from Hendren. Hooker's last three runs in this over brought the pair had taken the total to 521, of which Hendren claimed 88 and Whysall 13. On a fresh start being made Whysall opened out, and, with Hendren in attacking form, the cricket was most entertaining. The Middlesex player completed his century in two hours and a quarter, and was warmly applauded by the crowd. At this juncture Whysall made a very fine stroke, sending the ball straight back to Hooker, who brought off an easy catch. Following this, three wickets fell in quick succession. Kilner had scored 9 when at 581, he was bowled by the long field by Morgan off Hooker, and the same bowler accounted for Kippax, and at 598, Howell then joined Hendren, who, after turning Kippax's first ball to leg, completed his fifth century amid a storm of cheering, which was renewed when, with a beautiful straight drive, he reached the next ball, he total to 150—the highest score of the innings. Kippax, however, persevered, and eventually Kippax, however, persevered, ing the Middlesex man's wicket with a neat and well bowled effort, which brought the innings to a close for the fine total of 626. Hendren's splendid contribution of 165 was not marred by a chance, and among his hits were fourteen 4's. On his way to the pavilion he was given an enthusiastic ovation. Hooker showed excellent form with the ball, his five wickets being obtained for a little over 16 runs each.

Collins and Morgan began the batting for New South Wales, and they were opposed by Gilligan and Howell. Both batsmen quickly settled down, and runs came at a fast pace, Collins playing with easy confidence. He had reached 30 to Morgan's 16 when the 50 was hoisted at the end of 36 minutes. Both runs were scored before Kilner brought about the separation, Morgan then failing to a catch by Chapman at point. Kippax's wicket had fallen with the total at 79, and Hooker joined Collins, who was batting in fine form. The next wicket to fall was that of Collins, who, after completing a faultless innings, which included fifteen 4's, was bowled by Howell at 101. He was batting for two hours and forty minutes. Hooker was next associated with Howell, and the pair had taken the total to 147 when Howell was bowled by Hooker at 161. Chapman was clean bowled by Hooker at 491 for a vigorous 28, compiled in thirty-five minutes, and including five 4's. Hendren and Whysall were next associated. The Notts and Australian 'Test bowler took some time to get into his stride, and most of the runs came from Hendren. Hooker's last three runs in this over brought the pair had taken the total to 521, of which Hendren claimed 88 and Whysall 13. On a fresh start being made Whysall opened out, and, with Hendren in attacking form, the cricket was most entertaining. The Middlesex player completed his century in two hours and a quarter, and was warmly applauded by the crowd. At this juncture Whysall made a very fine stroke, sending the ball straight back to Hooker, who brought off an easy catch. Following this, three wickets fell in quick succession. Kilner had scored 9 when at 581, he was bowled by the long field by Morgan off Hooker, and the same bowler accounted for Kippax, and at 598, Howell then joined Hendren, who, after turning Kippax's first ball to leg, completed his fifth century amid a storm of cheering, which was renewed when, with a beautiful straight drive, he reached the next ball, he total to 150—the highest score of the innings.

NORTHERN CONSTABULARY.

VOTE OF £1,250,000 PASSED AT WESTMINSTER.

MR. SNOWDEN'S ALLEGATIONS.

The House of Commons yesterday passed a vote of £1,250,000 for the maintenance of the Special Constabulary in Northern Ireland.

The discussion was marked by a bitter speech of Mr. Philip Snowden, who alleged that the vote was illegal, and that the money was not needed for the Constabulary, and that it would be used by the Government of Northern Ireland for other purposes.

Mr. Winston Churchill repudiated the charges of bad faith against the Northern Government, and said that Sir James Craig had invited the Treasury to inspect the accounts.

MR. SNOWDEN'S CHARGES

DEMAND "UNJUSTIFIABLE AND ILLEGAL."

Mr. Snowden, who moved a reduction of the vote by £100, said that it was an extraordinary proceeding to be asked to give effect to a new estimate without one word of explanation or justification. It was ostensibly a vote for the Special Constabulary of Northern Ireland, but, in fact, it was nothing of the sort. If it were permitted by the Parliamentary usage he would describe it—and that accurately—by a very ugly word.

The vote was the latest concession that had been ground by the Government of Northern Ireland from the British Exchequer without justification and quite illegally. From the time of the passing of the Act of Parliament conferring self-government on Northern Ireland the British Treasury had been subjected to constant demands from Ulster for illegal financial assistance. These demands had become so intolerable that, in November, 1922, when the present Prime Minister was Chancellor of the Exchequer, it was suggested that the whole question should be referred to a special committee or tribunal. That was subsequently done, and the committee became known as the Colwyn Committee.

It was agreed that all financial questions, with the sole exception of the question of the Special Constabulary, which was reserved for later consideration, should be referred to the committee. It was also agreed that the committee should finally settle all financial questions between Northern Ireland and this country, so as to put a stop to these persistent demands from the Government of Northern Ireland. Sir James Craig himself agreed to that, and when Mr. Baldwin wrote accepting the terms of reference to the committee Sir James, in reply, reminded Mr. Baldwin that he had omitted to state a very important matter—that the findings of the committee were to be binding on both parties.

THE 1920 ACT.

The Government of Ireland Act provided that any grant out of public moneys provided by the Imperial Parliament for Special Constabulary purposes should cease. Therefore, it was illegal for that House to make the proposed grants. The British Treasury had invariably resisted Northern Ireland's demand until the pressure upon it by its political friends became so strong that it was unable to continue its resistance. The British Treasury had no full information about the Special Constabulary.

The House was asked to vote £1,250,000 and to hand it over to the Government of Northern Ireland without any guarantee and without any assurance as to how the money had been spent. It would be given, not for the purpose of maintaining law and order, but for an entirely different purpose.

The information a few months ago was that there were 3,000 Royal Ulster Constabulary in place of the Royal Irish Constabulary, of whom something like 2,500 were formerly stationed in the six counties. Since 1921 there had been a large force of Special Constabulary maintained, notwithstanding the provisions to which he had referred; and it had been maintained almost wholly at the cost of the British taxpayer. In 1922 the British Government grant was £2,700,000, and in 1924 £1,500,000. The Special Constabulary Force was entirely under the control of the Ulster Government. It was believed that the men numbered 35,000; 9,000 of the rest received a retaining fee.

There was a full-time policeman for every 160 of the population of Northern Ireland. If they included the Special Constabulary they got a policeman for every six families. What was the explanation? It was that the Special Constabulary were neither needed for, nor were they used for, the maintenance of law and order in Northern Ireland. It was a backdoor way of illegally getting money from the British Exchequer.

Mr. Erskine—Has the right hon. gentleman the right to cast aspersions on the Government of Northern Ireland?

The Deputy Chairman—I do not think that he used the word "illegally."

Mr. Snowden—I used the word; it is my point. This grant is not legal.

The Deputy Speaker—It depends on the way in which the right hon. gentleman used the term.

Mr. Runciman—Is it not out of order to accuse the Treasury of acting illegally?

The Deputy Speaker—I should like to hear the right hon. gentleman close his argument.

HIS POINT.

Mr. Snowden—My point is that under the Government of Northern Ireland Act the maintenance of law and order is a financial obligation on the Government of Northern Ireland, and, therefore, it is not legal for this House to vote the money. The money is being used for maintaining the unemployed.

Captain Dixon—Those statements are absolutely untrue.

Mr. Buchanan—Is it in order for one hon. member to accuse another hon. member of deliberately telling an untruth?

The Deputy Speaker—I do not think that the hon. member used language which I could describe as unparliamentary. The question is a very difficult one, and I should like to hear the whole debate before giving any decision.

Captain Craig—The right hon. gentleman has deliberately stated that the Government of Northern Ireland is using the money for the unemployed, and not for the maintenance of a force of Constabulary.

Mr. Snowden (continuing) said that it would be remembered that when he was dealing with the setting up of the Colwyn Committee he mentioned that Sir James Craig called the attention of the Chancellor of the Exchequer to the agreement that the recommendations to be accepted by both parties. The report of that Committee conferred substantial advantages on Ulster by modifying the scale of the Imperial contribution. The previous Government to the Labour Government accepted that report, but as soon as ever that report had been received Sir James Craig began to make an appeal to the British Treasury for concessions which he had failed to establish before the Colwyn Committee. He sprang a demand for further assistance from the British Treasury for unemployment insurance. During the whole time he (Mr. Snowden) was at the Treasury Sir James Craig was pressing that demand, and only a week or two before he left he made an imperative demand, not directly to himself—because Sir James carefully avoided coming into contact with him—

An Ulster Member—He knew you.

A VISIT TO LONDON.

Mr. Snowden—He did. Proceeding, Mr. Snowden said that Sir James Craig wrote to him, and he was asked to come over to see him (Mr. Snowden) and discuss the matter. Sir James Craig never came, but he went to other Ministers of the Labour Government, and then wrote to him to say that he had their assurance that they would agree that this grant should be placed on the estimate.

Sir James Craig's demand for special assistance on behalf of Unemployment Insurance was submitted to his (Mr. Snowden's) predecessors, and three weeks before he took office that demand was rejected on the ground that it would be illegal without alteration of the relations under which Northern Ireland and Great Britain operated. It was quite true that that Government which the Labour Government succeeded had provisionally agreed to place in that year's estimate a sum of £1,000,000 under the heading "Special Constabulary," but that was only done when they knew that their days were numbered. Up to last October there had never been a suggestion that the grant under that head for the present year should be more than £1,000,000. How came it to be £1,250,000? It was perfectly obvious why the grant had been raised by £250,000 since November, last. Sir James Craig had not been able to get a special grant towards the relief of unemployment, and that explained why another £250,000 had been placed on that vote under the head of Special Constabulary.

Mr. D. D. Reid asked whether it was in order to make a charge of fraud against the Ulster Government.

Mr. Hope said that so far Mr. Snowden was not out of order.

Mr. Snowden, continuing, said that there were charges which Ulster members did not like to see brought to light. It would be urged that the vote was simply for the value of preserving law and order in Northern Ireland—that was to say, that Great Britain had to find funds sufficient to maintain one policeman for every six families in Northern Ireland. That little statement of facts entirely disposed of the contention that the money was needed for that purpose.

He held that the British House of Commons had no legal authority to vote this sum, that the maintenance of law and order was an obligation laid upon the Government of Northern Ireland, and that, in view of the persistent demands made by the Government of Ulster upon the British Treasury for additional grants for the relief of unemployment, it was, at all events, suspicious that the original proposal of £1,000,000 should be raised to £1,250,000. The money was not required for the purpose for which it was asked in the memo.

He did not expect that the House would reject the vote. The Government had the numbers to carry it. But if it was submitted to any impartial body of men to consider the facts, he was confident that no such tribunal could be constituted which would not come to a unanimous decision against the proposal. He went further and said that if the House rejected the vote no one would be better pleased than the Chancellor of the Exchequer himself.

CHANCELLOR'S REPLY.

MYTH OF ILLEGALITY BLOWN AWAY.

Mr. Churchill said that the late Chancellor of the Exchequer had concluded his speech by several rather sweeping assertions, of which the last he could remember was that if the House were to reject the vote which the Government had invited them to pass nobody would be better pleased than himself. Considering that he was personally responsible for having entered into the arrangement with Sir James Craig which was the basis of the vote, it was difficult for him to see how he could take the attitude suggested while maintaining the slightest contact either with good faith or reason. (Ministerial cheers and laughter.)

Then Mr. Snowden proceeded to express the complete confidence with which he would remit this proposal to a tribunal, however constituted, and his firm belief that its members would be in complete unanimity with the view he expressed. One could always say the same thing with regard to any matter on which one felt strongly—(Ministerial cheers and laughter)—and they could all understand that Mr. Snowden felt strongly on this matter.

Mr. Snowden had also charged the Government with an illegal procedure. He appeared to suppose that the House of Commons had not the power correctly and properly to make the grant to the Government of Northern Ireland. There was nothing illegal, nothing unprecedented about it. The House in passing the Appropriation Bill made its will effective in the most legal form in respect of the matter, and had every precedent for it, since for the last three years it had been necessary to give a substantial grant in aid of the Constabulary of Northern Ireland.

That was a grant in aid of the upkeep of 35,000 Special Constabulary of various classes distributed in various towns. The cost of the Northern Irish Constabulary would be greater than the vote. Northern Ireland would still be left with a substantial sum to defray, even in respect of the Special Constabulary, and, in addition, would have to maintain the Royal Irish Constabulary, which might be taken to be a permanent part of the Forces available for the maintenance of order.

It was quite true that the grants in aid were not submitted, like expenditure taking place in Great Britain, to the Controller and Auditor-General, but there again the procedure of former years had been strictly followed. But although there was no audit by the Auditor-General the whole of the expenditure was to be accounted for in the right of day to the Northern Irish Parliament.

COMPLETE CONFIDENCE.

He had the utmost confidence in the bona fides of Sir James Craig. When Sir James Craig said a thing he believed it to be true. When he made a declaration he endeavoured to carry it out. (Ministerial cheers.) Sir James Craig would not employ the money to other purposes. He would not ask for it for Constabulary and use it for relief of unemployment. That would not be a proper way of treating the British Government, with whom he had been in official relations. But Sir James Craig had invited him, at any rate, to send over any inspectors or any auditor they might like to examine any detail of administration, and see that there was a bona fide application of the money and no waste of the fund in any way.

The vote had nothing to do with the Colwyn Committee, which was virtually an arbitration that had been proceeding under three Governments on purely non-party lines, with a view of ascertaining what was the fair quota which Northern Ireland should contribute. It was true the committee had reduced the quota below the figure originally fixed by the Treasury advisers, but that had nothing to do with this grant in aid, which was a matter, not of right, but of concession, freely made by the House of Commons in aid of the Government of Northern Ireland for high reasons of State policy.

He trusted that the question would not be decided by the House on any small or narrow basis. They must bear steadily in mind the large objects which they had in view at the time of the Irish Treaty. For many years Ulster's repugnance to Home Rule denied Home Rule to the rest of Ireland, which desired it so much. In 1921, however, the attitude of Ulster changed. Ulster, not out of any wish on her own part, contrary to her inclination, contrary to her interests, consented in the Imperial interests to accept a form of government which separated the administration of Ulster from that of Great Britain, and which established there, a small community, in the North of Ireland, with many difficulties, many embarrassments and many perils to face. That was a great sacrifice on the part of Ulster which should never be forgotten. It had imposed great hardship upon Ulster, which did not want any change.

The Chairman—Order, order. The debate might be carried still further by others.

Mr. Churchill—I will come strictly within the limits which you consider appropriate.

POINT OF HONOUR

In the circumstances, he continued, he thought that it should be a point of honour with the British Parliament to assist Ulster in its first difficult years. That was exactly what they were doing. He had heard some jeering at different moments in this discussion. Let them not forget the horrible conditions which prevailed in Belfast in 1922.

A Labour Member—What started them? Your speech. (Labour cheers.)

Mr. Churchill—My oratory must be of a very enduring character if a speech delivered in 1912 could still be producing effects in 1922. (Laughter.)

Mr. Kirkwood—Sparks in a powder magazine.

Mr. Churchill replied that there were many elements in Northern Ireland which possessed the nature of sparks in a powder magazine. It was far more important for the well-wishers of Ireland that there should be peace and order than that they should economise at this juncture on a sum which was absolutely needed for the maintenance of the special forces. There was still a pall of uncertainty hanging over that country. There were many disorderly elements present; and it would be far better that there should be no cause for arising from weakness which might easily lead to the committing of acts of violence.

For all these reasons the House would be wise to support the Government in its policy. It was a policy which was succouring and sustaining the Government of Northern Ireland during its early difficulties—a policy which he firmly believed should be supported by those who still persevered in the direction of the great ideal of a united Ireland, loyal to the British Commonwealth of Nations. (Cheers.)

OPPOSITION.

Mr. Runciman opposed the vote, and said that he should vote against it. The speech of the Chancellor of the Exchequer, he said, if carried to a logical conclusion, would justify any demands made by the Government of Northern Ireland for succour and assistance.

Commander Kenworthy asked why, if there was peace in Northern Ireland, they had this potential army of 35,000 Special Constabulary in addition to the considerable British Regular force kept there. Such a large army was maintained by Bulgaria or Austria, and was an enormous force to be kept under arms. Had the Chancellor of the Exchequer any idea of the amount that, provided everything went on satisfactorily as at present, this would be the last demand made?

Mr. Churchill said that he had received an assurance from Sir James Craig that there was every reason to hope that if the state of peace in Ireland continued, as they trusted it would, during the present year, the disorganisation and reduction of the Special Constabulary Force would be rapid. He was certainly not committed to any further payments in the next year. It was, however, possible that if that process was delayed or become less costly a much smaller sum might be asked for. He thought there was good ground for hopes that it would be the last demand; but he could not guarantee that no further demands would be made upon us. If there were more, he thought they would be much smaller than they had been.

Mr. Snowden's amendment was defeated by 271 votes against 115, and the vote was then agreed to by 253 votes to 112.

FATAL FOWLING ACCIDENT.

YOUNG MAN FOUND SHOT.

FROM OUR CORRESPONDENT.

CHARLEVILLE, Monday.

A fatal occurrence is reported from Newtown Shandrum, Charleville, the victim being a young man named Patrick Reidy, who resided at Ballinahill.

At about 5 o'clock on Saturday evening Reidy went out fowling with a gun in some fields adjoining his home. He was subsequently found on the ground suffering from a severe gunshot wound in the head, and expired about two hours afterwards.

He was for a number of years employed in the office of the Superintendent of the Great Southern and Western Railway at Kingsbridge, from which position he resigned some years ago.

THE LATE LORD BARRYMORE.

"PLAN OF CAMPAIGN" RECALLED.

In an appreciation of Lord Barrymore, whose death was announced yesterday, *The Times* says:—

"As an Irish landlord Mr. Smith-Barry was a prominent figure in the resistance to the Nationalist agrarian movement known as the 'Plan of Campaign' from 1888 until 1891. The 'Plan' was an organisation to compel the landlords to make reductions in their rents. Rents were to be handed over to so-called 'trustees,' who were to retain them until the landlords attacked consented to accept the abatements demanded. This scheme was applied to about 40 estates, but was declared illegal by the Law Courts and condemned as immoral in the Rescript issued by Pope Leo XIII.

"In 1889 a syndicate of landlords was formed, with Mr. Smith-Barry at its head, for the purpose of assisting landlords who were attacked by the 'Plan.' Mr. Smith-Barry himself was admittedly an excellent landlord and was on the best of terms with his tenants.

"Nevertheless, the leaders of the 'Plan,' Mr. William O'Brien, M.P., and Mr. John Dillon, M.P., induced those tenants to refuse to pay their rents by way of protest against the action of their landlord. Mr. Smith-Barry was the owner of a large part of Tipperary, a town of 6,000 inhabitants, many of the shopkeepers had to give up their houses, and sacrifice the goodwill of their businesses; and for their accommodation a scheme was devised for building outside the old town a 'New Tipperary,' for which a fund of upwards of £30,000 was subscribed.

"The new town consisted of no more than a number of stalls, like an arcade, with a covered passage which was called 'The Mart.' It was opened at a banquet at which Mr. W. O'Brien presided. The whole scheme collapsed when the Irish Nationalist Party was disrupted on the question of Parnell's leadership in 1890. Mr. Smith-Barry was vice-president of the Irish Landowners' Convention, and was in much request as a speaker on public platforms during the struggle against Home Rule."

ADVERTISING THE NORTH.

PLANS FOR THIS YEAR.

BIGGER PAVILION AT WEMBLEY.

Northern Ireland is to have a pavilion at Wembley twice the size of that occupied last year.

This announcement was made by Mr. Archdale, the Minister of Commerce for Northern Ireland, in Belfast yesterday.

In this project, he was glad to say, they were well supported by the great industries of Ulster, despite the fact that the trade depression was being felt everywhere. This year, although trade had on the whole improved, they had not yet reached that steady level of prosperity and that absorption of unemployment by increased production at which they aimed.

"Accordingly we are," continued the Minister of Commerce, "in 1925 hoping to advertise Ulster even more intensively than was possible in 1924, and we are looking to our industries for even greater support and more striking exhibits than even those excellent displays provided last year.

"From the response thus far I am confident our efforts will not have been in vain. Our main object is to give good publicity, especially to those products of our Province which are exported either to Great Britain or overseas. In short, the Ulster Pavilion at Wembley will be a representative 'shop window' for our productions.

"I am sure that the great majority of those present to-day paid a visit last year to Wembley, in the course of which they, doubtless, sought out the Ulster Pavilion. That pavilion has this year been practically doubled in size, and, as you know, stands at a key site in the Palace of Industry at the junction of two great main avenues. This year we are extending the pavilion along the main avenue to the left of the junction, and we shall have an imposing frontage, a site which I can say, without fear of challenge, is the best in the whole palace."

GIFT TO NATIONAL UNIVERSITY.

THE LATE MR. J. R. GREEN'S LIBRARY.

The valuable historical library, consisting of many thousands of volumes, collected during his lifetime of the late John Richard Green, historian of the English people, will be presented this morning to the National University of Ireland by Mrs. Senator Green, whose object is to help the University in starting a real, historical library for students. Trinity College is already possessed of such a library, and the gift is made by Mrs. Green in the spirit that, where the question of learning and education in Ireland is involved all distinctions should disappear.

This is the second gift which has been made to the nation by the same donor within a few months, her first being the beautifully-designed casquet which was presented to the Senate on a recent occasion.

The library, it is understood, will be placed in a students' research room, three sides of which will be occupied by these ancient historical volumes. The large collection has been brought from London, and, with the exception of the volumes on Irish history, which Mrs. Green requires for her own work, the whole library will, it is said, in time, be given to the University. This collection of ancient historical works will form a valuable addition to the National University Library, and it is sincerely to be hoped that others will follow Mrs. Green's example.

SERVICE WAR BONUS.

POSITION OF POST OFFICE CLERKS.

Mr. P. W. Shaw, T.D., Belaire House, Mullingar, has received the following letter from the Secretary, General Post Office, London, setting forth the steps to be taken by claimants for arrears of war bonus in respect of service with the Forces. Mr. Shaw states that no useful purpose would be served by persons interested writing to him for further information, as the letter contains full instructions:—

General Post Office,
London, E.C.1,
20th February, 1925.

SIR,—With reference to your letters of the 30th of December and 13th of January, I am directed by the Postmaster-General to inform you that arrangements are now being made for dealing with claims for arrears of war bonus during service with the Forces from civil servants who are now employed in Ireland. In the case of Post Office servants the forms on which applications should be made may be obtained from the Accountant, Department of Posts and Telegraphs, Dublin, and these, when filled in, should be sent to the Postmaster of the office at which they are employed.

Those who are not Post Office servants should apply to the department in which they are or were employed—I am, sir, your obedient servant,

S. A. PATERSON
(For the Secretary).

Patrick W. Shaw, Esq., T.D.,
Belaire House, Mullingar.

THE IMPORTANCE OF ADVERTISING.

STATEMENT BY THE NORTHERN MINISTER OF COMMERCE.

The Minister of Commerce for Northern Ireland, Mr. R. H. Archdale, speaking yesterday at the Advertising Club of Ulster, said that the layman was sometimes staggered when he read of the huge advertising appropriations which were expended year by year by some of their largest firms, and wondered how goods could be sold at a profit when the costs were burdened with such a load.

The explanation of that riddle lies, of course, in the fact that great economies in cost were possible to those nowadays who could indulge in mass production, but mass production was only possible where there was mass demand for the product, and it was by advertising only, sustained in good seasons and bad seasons, that this mass demand could be maintained. He would like particularly to emphasise the necessity which he felt existed for taking time's courage in both hands during bad times, and setting out by advertising to stimulate the demand for one's goods.

It was a sign of the times that Governments were beginning to appreciate the advantages to be derived from publicity. If they turned to the special supplements of the leading trade newspapers they would find advertisements jetting forth the leading statistics and facts relative to a number of the Dominions and of certain foreign countries. In Ulster they had felt the necessity for taking all practicable steps to enable their citizens to obtain their full share in the reviving world's markets.

£100 WINES THEFT.

PRISONER ESCAPES FROM CELL.

A prisoner escaped from his cell at Bray Civil Guard Barracks last Monday morning, and is still at large.

The man—George McGarry, Shankill—was to have been charged, with James Lacy and Edward Wheeler, at Bray yesterday, in connection with the theft of £100 worth of whiskey, brandy, champagne, sherry, etc., the property of the Great Southern Railway Company. The liquor was missed from the bar in the Marine Hotel, which had been broken into last Saturday night, and again on Sunday night. Lacy and Wheeler were remanded.

Against Lacy there was a further charge of breaking a plate-glass window at the residence of Mr. George Wilde, Florence road, Bray, with intent to commit a felony.

DUBLIN THEATRES.

SHAKESPEAREAN WEEK AT THE GAIETY.

Mr. Charles Doran has brought his company of Shakespeare players to the Gaiety Theatre, Dublin, for a week. This seems a short allowance, especially as this particular week is shortened by the Ash Wednesday closing; but in the five working days Mr. Doran is producing eight plays: all comedy till Friday, and then three of the tragedies.

Last night "The Merchant of Venice" was put on, Mr. Doran himself taking the part of Shylock. His rendering is by now well known in Dublin. His company contains many new members, but they are, in competence, not below their predecessors. The cast last night included the following:—Portia, Miss Muriel Hutchinson; Jessica, Miss Marjorie Woodhall; Nerissa, Miss Dorothea Palmer; Antonio, Mr. B. A. Pittar; Bassanio, Mr. Frederick Fanton; the Duke of Venice, Mr. F. Thornton Bassett; Lorenzo, Mr. R. Eric Lee; and Lancelot Gobbo, Mr. G. Bussy Parry.

As always in Mr. Doran's productions, the setting was impressive in the extreme. With simple means, and chiefly by a well-studied use of lighting devices, very beautiful stage pictures were arranged. The advantage of their simplicity was seen in the rapidity with which changes of scene were made. Thus Mr. Doran was enabled to present the play with few "cuts," and little re-arrangement of the text. The stage management was also excellent as regards the grouping of the players, so that they, with costumes well devised to combine with the decorative scheme, were as figures in a series of beautiful living pictures. One is glad to think that the many young people who will be seeing the plays in the course of the week will have their impressions of Shakespeare's text linked with such tasteful visions.

This afternoon "As You Like It" will be played, and to-night "The Merry Wives of Windsor."

THEATRE ROYAL.

Gertie Gitana, the versatile music hall star, has had quite a pleasing song and story entertainment built round her popular song, "Nelly Dean," which was an immediate success at the Theatre Royal last night. The secret of that success was Miss Gitana herself. In all her infinite variety of moods she was really a great artiste. In three of the four scenes she is on the stage most of the time. She is supported by a company that is strong in dancing. Viola Williams has a pretty song in "Billy Boy." Danie Vernon's comedy work is good. The music throughout is catchy, and the staging and dressing of the show attractive.

TIVOLI THEATRE.

The Dixie Minstrels returned to the Tivoli Theatre last night for the last week of their Irish tour. Their programme catered for all tastes. The quartettes, "Down where the Water Melons Grow" and "John Brown's Baby," were especially well received. The several solo items included "I've Lost the Best Pal I Had," which was admirably rendered. There was also a series of instrumental items, including a selection of Irish airs by the band. Neil Regan sang comic songs; Jack Power sang some plantation songs in character, while a performance of juggling, acrobatics, singing, and comedy was given by Peakman and Bells.

OLYMPIA THEATRE.

There is good vocal and instrumental music in the revue, "There You Are Then," that was performed at the Olympia Theatre last night. The comedy parts were chiefly in the hands of Rose Warren, who was very happy in his characters; Maudie Edwards, who combined refined singing with graceful acting, and Mabel Hurst and Ernest Seebold, both pleasing artists, as well as Rich Kelly and Alma Zola. The Jazzaganza Girls and the Six Dancers were gay performers, and the choruses were bright and lively. The Gramophone Band and the Alabama Syncopated Orchestra were features of the performance that were appreciated by the audiences.

QUEEN'S THEATRE.

Real racehorses appear on the stage in "Derby Day," a revue at the Queen's Theatre. Its attractions include a hare hunt "direct from Wembley and the London Club" and a scene which is described as a replica of Epsom Downs. There is much music in the revue, which contains six scenes. A competition will be held in connection with each performance and prizes awarded.

OBITUARY.

SIR EDWARD THORPE.

Sir Edward Thorpe died yesterday morning at Whinfield, Salcombe, South Devon, a residence that he built about fifteen years ago. A distinguished scientist, Sir Edward Thorpe was born in 1845. He was Emeritus Professor of General Chemistry in the Imperial College of Science and Technology, South Kensington, and was President of the British Association in 1922.

SIR ROBERT TURNBULL.

Sir Robert Turnbull, who was for forty-six years in the service of the London and North-Western Railway Company, for twenty-one years as Superintendent of the Line, and for a brief period before his retirement General Manager, died on Sunday at his residence at King's Langley, Hertfordshire, aged seventy-three.

THE REV. W. BRENNAN.

His many friends in Dublin and throughout the country will hear with regret of the death of the Rev. William Brennan, C.P., Vice-Rector of St. Gabriel's, Enniskillen, which occurred yesterday at a private hospital in Dublin. The deceased priest had been ailing for some time, and though the end was sudden it was not unexpected. Born sixty years ago in the County Meath, he entered the Passionist Order in early middle age, and was well known and in constant demand as a missioner and director of Retreats. He filled many offices in his Order, the most important of which was as Rector of St. Paul's Retreat, Mount Argus, Dublin. His remains will be brought to the church there this evening at 6 o'clock, and to-morrow he will be buried after Office and Solemn Requiem Mass at 10 o'clock.

LIMERICK SAWMILLS STRIKE.

MEN TO RESUME WORK.

Through the intervention of Dr. W. F. Fogarty, Chairman of the Limerick Conciliation Board, a conference representative of employers and the Transport Workers' Union took place in the Limerick Chamber of Commerce yesterday evening for the purpose of trying to effect a settlement of the strike in the three city sawmills, which has been in operation since the month of January last. The strike was the outcome of a refusal by the men to accept three-quarter time.

After a protracted discussion a settlement was reached to the effect that the men should resume work on Wednesday morning on full time.

As a result of the settlement the steamer Loophead, which has been "held up" in the port for weeks past with a cargo of cement for Messrs. Spaight, will be discharged forthwith.

SOUTHERN RAILWAY TIME-TABLE.

A new time table will come into operation on the Great Southern Railway next Monday. Principal alterations are advertised on page 12 of to-day's *Irish Times*. Down and up mail trains, Kingsbridge to Cork, and other important main line trains will be accelerated.

PETROL EXPLOSION.

Fire broke out in O'Reilly's store, Queen street, Enniskillen, last Saturday night, and two 50-gallon tanks of petrol exploded. The roof of the shed was blown off and the building destroyed. Motor vehicles, flour and other contents were saved.

Insurance at low rates with Phœnix Assurance Co., Ltd., 10-12 Trinity street, Dublin.—J. R. Warner, Manager. Agents everywhere.—(Advt.)

TAXES IN THE FREE STATE.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—Is it all very well for the proposers of the abolition of internal income tax in the Free State to say that the loss in revenue that would result could be made good by departmental savings. A Minister of Finance who did not in his Budget arrange for a fair distribution of taxation as between direct and indirect taxes would very quickly find himself in very heated exchanges with the Labour members of the Dail, and I believe that his opponents would have all the advantage in argument.

If the income tax is to go, some other form of direct taxation must be substituted, so that later on, if there were opportunity to reduce taxation generally, indirect taxation, as well as direct, would benefit.

The public must not assume that such schemes are non-existent. Doubtless, the Revenue Commissioners of the Free State have more than one such filed away in their particularly private bureaux. In the old days, under the British Government, a favourite question at departmental examinations for promotion in the Inland Revenue service was to require the candidate to elaborate some new tax that would produce so much annually. I would ask you to publish one such scheme that I have worked out on general lines, leaving particular details to be elaborated later.

Briefly, it is to apply the licensing arrangements that at present hold in connection with the retail sale of intoxicants to all other business, trades or professions. At present the publican pays annually a sum equal to half the annual valuation of his premises for the privilege of selling beer, wine and spirits for consumption on his premises. This broad principle is subject to the licence duties not being less than a certain minimum amount according to the situation of his premises in a rural or urban area. It must be remembered that the proposal which I make is not for additional taxation, but as a substitute for the present income tax; that would produce an amount equal to, or possibly in excess of, that produced by the discarded tax, but would be free from the inquisitorial inspection of a man's most private affairs by public officials.

A doctor of medicine, occupying a house valued at, say, £50 *per annum*, would take out his licence to practise medicine for one year for £25. If the annual value of his premises were £80, he would for the same privilege have to pay £40; and similarly with a dentist, architect, barrister-at-law, solicitor or member of any other recognised profession. Of course, where a man did not use his private residence in his professional capacity, but an office remote from his residence, the licence duty amount would be determined by the annual value of such office or offices, if more than one were so utilised.

As regards shopkeepers, the introduction of the proposed licensing system would materially help to remedy a growing evil in the life of to-day as they have to live it. I refer to the growth of the multiple shops that stock popular lines out of every trade. It would be necessary to define strictly what goods could be legally sold under the licence issued. A draper's licence should not cover the sale of confectionery or the conduct of a restaurant on his premises. A chemist should not be at liberty to infringe on the trade of a cutler by selling razors, safety or otherwise. It would be necessary to set up a committee of inquiry into the different businesses and determine what class of sales was legitimate to every business and embrace all these under one licence, and exclude everything else. Of course there would be full liberty for any individual or company to take out as many separate licences for different businesses to be carried on on the same set of premises as they would wish; and I have no doubt that large business houses would avail themselves of that liberty.

Lastly, as regards farmers, I would propose that all holdings under a certain valuation—say, £25—would be free from licence duty, and all holdings above that in value would also be free, provided that a certain percentage of the holding—say, 10 *per cent.*—was cultivated as distinct from being laid down in permanent pasture. Where a holding did not fulfil this requirement, the occupier would be rated as a stock-raiser and would have to pay licence duty according to the rules governing other businesses.

This is only a hurried outline of the scheme. In the absence of definite statistics it would be impossible to fix anything. The suggestion that the licence duty should be half of the annual value of the premises devoted to a profession or business is only a suggestion. It could be anything—one-eighth, a quarter, one-third or any other proportion—according to the amount of revenue that it was desired to raise.—Yours, etc.,

"TRADER."

Dublin, February 23rd, 1925.

CHARTERED ACCOUNTANTS.

The Institute of Chartered Accountants in Ireland, has arranged to hold its next examinations in Dublin and Belfast on May 26-29 next.

The following candidates passed the examinations held in November last:—Preliminary—P. J. Donnellan and Robert E. Graham, Dublin; John A. L. Russell, Belfast. Intermediate—Dublin and Belfast—D'Nell, Dublin; Frank C. Mawdsley and Edgar Mackie, Belfast. Final—Patrick Gerard Cecil S. Jones, C. F. Kingsmill Moore, Dublin; John R. J. Hodgson, John Greenlees, Finlay Jackson, Robert G. Knight and John A. Mayne, Belfast; E. J. Twomey, Cork.

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CADBURY'S MILK CHOC.	ALSO WITH NUTS ½-lb. BLOCK	1/5
BOURNVILLE CHOCOLATE	ALSO WITH NUTS ½-lb. BLOCK	1/3
TRAY CHOCOLATE (MILK AND PLAIN)	Per ½-lb.	9½d.
BOURNVILLE & TUDOR ASS'MTS		10½d.
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MATINEE TO-DAY AT 2.30.
AS YOU LIKE IT.
TO-NIGHT AT 7.45.
MERRY WIVES OF WINDSOR.
This evening's performance under the Auspices of HIS EXCELLENCY THE GOVERNOR-GENERAL who has signified his intention of being present.
To-morrow (Ash Wednesday)—THEATRE CLOSED.
Thurs., Mat.—A MIDSUMMER NIGHT'S DREAM.
Thursday Evening—TWELFTH NIGHT.
Friday—HAMLET.
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THE SIXTY MILES AN HOUR REVUE.
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First production of "THE OLD MAN," by DOROTHY MACARDLE.
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VICTOR'S TROUPE OF DANCERS.
The "GREEKS" Jazz Band, direct from the Wembley, and the well-known London Club, under the direction of Mr John Stein.
REAL RACE HORSES!
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Valuable Prizes will be given away at each performance during the week to the winners in the great Sporting Competition "SPOT the winner." This Competition is open free to every member of the audience.

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"FOOLISH WIVES."
The much discussed Monte Carlo Drama.
Thursday—Mae Murray, in "Mademoiselle Midnight."

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TO-DAY.
MARIE PREVOST and ROBERT ELLIS, in
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A Dramatic Story of Society and Snobbery, preceded by
THE LIFE OF SCHUBERT.
Next Week—"THE SEA HAWK."

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ETHEL M. DELL'S POPULAR NOVEL,
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Featuring
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Scenes in the Life of the Composer of "GOD FOLK AT HOME."
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"THE WHITE SIN,"
With MADGE BELLAMY.
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HARRY CAREY in
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This is a long programme, but it will please you.

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"THE HUNCHBACK OF NOTRE DAME."
AGAIN BEATING ALL RECORDS.
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PROLOGUE AND FULL ORCHESTRA AT EACH PERFORMANCE.
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On "THE GLORY THAT WAS GRECE."
By Prof. R. F. T. CROOK, M.A.,
In SANDFORD PARISH HALL, at 8 o'clock.
Admission 1/-

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LECTURE HALL, TEMPLE ROAD, RATHMINES.
CAPTAIN R. K. GWATKIN-WILLIAMS, C.M.G., R.N. (of Wembley).
Will Lecture on
"IN THE HANDS OF THE SENUSSI."
Fully Illustrated.
The Lecturer is Commander of H.M.A. Tara (formerly the L.N.W.R. Hibernia) when, as she was torpedoed in the Mediterranean, which event led to her crew falling into the hands of the Senussi Moslem fanatical tribe.
The proceeds of the Lecture are for the benefit of five ex-members of the crew who have fallen to the lot of few captives such as have fallen to the lot
TO-NIGHT (TUESDAY), at 8 o'clock.
Admission 2/6

ST. ANN'S LECTURES.
CAPTAIN R. K. GWATKIN-WILLIAMS, R.N.,
"IN THE HANDS OF THE SENUSSI"
(With Slides).
TO-MORROW (WEDNESDAY), at 8 p.m.,
MOLESWORTH HALL.
Admission 2/6

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CONCERT
(Eighty-eighth Year).
STABAT MATER ..... A. DVORAK.
The Second Concert of the 1924-25 Season will be HELD IN THE ROTUNDA ASSEMBLY ROOMS, PARLIAMENT STREET, ON
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Doors open at 8 o'clock.
The Society will perform Stabat Mater.
Tickets may be obtained from members of the Society, or by application to Hon. Secretary, Mrs. Frederick Johnston, No. 4 Trinity College.
FREDERICK JOHNSTON, Hon. Secretary, U.D.C., No. 4 Trinity College.

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At the MANSION HOUSE,
On TO-MORROW (WEDNESDAY), FEB. 25th, at 7 p.m.
"BOY" McCORMICK v. JACK PHŒNIX
And other Contests.
Admission, 2/6, 3/6, 5/9; and 10/- Ringside. Tickets at Mistery's, Crotty's, Sheridan's (Pembroke), Leonard's (Parliament street), up to 25rd, and at doors evening of contests.

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OPEN ..... 9.30 a.m. to 9.30 p.m.

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TO-NIGHT (TUESDAY), at 8 p.m.
A JUSTIFICATION OF OUR PROPAGANDA.
TO-MORROW (WEDNESDAY), 8 p.m.
SERVICE (EVANGELISTIC).
"THE HISTORY OF PENANCE."
All Welcome.

A DELAIDE ROAD PRESBYTERIAN CHURCH.
SIR JAMES C. PERCY on
"BILLS AND BLUNDERS."
THIS (TUESDAY) EVENING,
LECTURE HALL, 8 o'clock.
ADMISSION FREE. COLLECTION.

THE BEST WEEK-END PAPER FOR DUBLIN People is the WEEKLY IRISH TIMES. Last Edition on Sale every Saturday Morning Price Twopence.

ADVERTISEMENTS.
The following is the order of Advertisements in the Irish Times:—
First Page.
Births, Marriages and Deaths.
Banking.
Contracts.
Legal Notices.
Meetings.
Public Companies.
Sales by Auction.
Land for Sale.
Offices and Shops to Let.
Houses and Lands.
Furniture for Sale.
Furnished Apartments.
Apartments to Let and Wanted.
Country and Miscellaneous.
Poultry, Eggs, Dairy &c.
Horses, Ponies &c.
Motors and Cycles.
Seeds and Bulbs.
Plants &c. for Sale & Wanted.
Horses, Grazing &c.
Agricultural Implements.
Dogs.
Gardening.
Timber.
Fencing.
Miscellaneous.
Educational.
Entertainments.
Lost and Found.
Situations Vacant and Wanted.
Medical.
Miscellaneous.
Tenders.
Sporting Notices.
Tenders Pgs.
Auctions.
Houses and Lands.
Railways.
Business Premises.
Houses to Let and Wanted.
Apartments to Let and Wanted.
Country and Miscellaneous.

The Irish Times.
TUESDAY, FEBRUARY 24, 1925.

NEWS SUMMARY.

IRELAND.

The Dublin Chamber of Commerce has issued an important report regarding taxation in the Free State.—(Page 7.)

The proposal made by Cork business men for the abolition of income tax on incomes earned in the Free State was discussed yesterday at the Dublin Rotary Club.—(Page 7.)

A grant of £1,250,000 in aid of the Northern Ireland Special Constabulary was passed yesterday at Westminster.—(Pages 7 and 8.)

GREAT BRITAIN.

The Queen will accompany the King on his yachting cruise in the Mediterranean.—(Page 7.)

In the King's Bench Division, London, yesterday, Mrs. Adelaide Constance Lubbock, a grand-daughter of the fourteenth Earl of Eglinton, was awarded £500 in her breach of promise suit against Mr. Frank Gresewold-Williams, a man of much wealth.—(Page 8.)

Speaking at an election meeting in London last night, Earl Balfour declared that there could be no advancement and no prosperity where class warfare was preached and practised.—(Page 8.)

ABROAD.

The Australian Government Shipping Line has incurred a loss of £11,000,000 since 1921, and the fleet is to be sold. The line cannot be maintained while the ships are subject to Australian industrial awards.—(Page 8.)

An American expedition has found a number of fossilised remains of prehistoric animals in Bolivia and Patagonia.—(Page 7.)

SPORTING.

At Leicester yesterday Ormade won the Leicestershire Handicap Hurdle Race.—(Page 10.)

FINANCIAL.

London Stock Markets were firm, with several active spots.—(Page 11.)

Money was in good supply in Lombard street at 3½ per cent. Discounts were unchanged. Foreign Exchanges were depressed.—(Page 11.)

In Dublin the feature was a sharp rise of 10s. in Courtaulds to 81s. 4½d. on the increased dividend.—(Page 11.)

The Paramount Need.

Last November the Free State Minister for Finance invited the Dublin Chamber of Commerce to make suggestions concerning the incidence of taxation, and it has taken him at his word. We print to-day a special committee's report which can be summarised in one sentence: taxation must be reduced. The report recommends the immediate reduction of Free State income tax below the British level, with the abolition, or, at any rate, the gradual disappearance, of the egregious corporations profits tax. It recommends also the reduction of duties on tea and sugar, the removal of the Customs entry duty and postal delivery fee, and the lowering of the present stamp duty on fective duties, it declares, ought to be introduced until the results of last year's experiment have been examined very carefully after a fair trial. Expenditure should be reduced in every possible way; and, finally, the Government should decide during the next five years to cover its "exceptional non-recurring and capital expenditure," as well as possible Budget deficits and the cost of the army above two million pounds per year, by borrowing. It is almost certain that British income tax will be reduced next April by sixpence in the pound; therefore, the Dublin Chamber's proposal is equivalent to a demand that Free State income tax shall be reduced by one and sixpence to three and sixpence in the pound. Until the income tax falls below the British level capital will continue to leave the country, trade will be stagnant and the problem of the unemployed will become increasingly difficult of solution.

These proposals do not satisfy the business men of Cork, two of whose representatives explained their scheme for the abolition of "internal" income tax to the Dublin Rotary Club yesterday. Mr. J. S. Punch gave an admirable outline of the plan. The total amount of income tax paid into the Free State Exchequer during the last financial year was £5,368,000, of which, according to Mr. Blythe, some £2,000,000 represented arrears. Mr. Punch, who is of opinion that Mr. Blythe underestimates the yield of current income tax, takes £1,000,000 as the amount of arrears for the period in question. The total yield of actual income tax, therefore, "internal" as well as "external," came to £4,368,000, of which, cancelling super-tax against various allowances, we may regard £1,100,000 as being, roughly, the product of investments, etc., outside the Free State. The amount of "internal" tax on this basis would work out at £3,268,000, or, if we deduct the odd money for collection costs, a net sum of £3,000,000. This is the sum which Mr. Punch and his friends desire to abolish. They argue that Mr. Blythe inevitably must make some reduction of income tax. A reduction by sixpence in the pound would cost the country about £1,500,000 per annum. Therefore, at the very outside the difference between the schemes of Cork and Dublin is £1,500,000 a year, while, on the assumption that Mr. Blythe's own estimate of arrears is correct, it is only £500,000. Mr. Punch and his friends maintain that the benefits of their plan are so immeasurably superior to those of any other proposals that the risk, if there be a risk, ought to be taken, and that income tax, so far as it is levied on Free State investments and incomes, ought to be abolished without further delay.

There is complete unanimity on one point. Taxation must be reduced, and must be reduced substantially. The present tax revenue is about £26,500,000—an amount which, in the opinion of many experts, is at least £7,000,000 too high. The Dublin proposals would reduce it by £1,500,000, plus the cost of a reduction in the tea and sugar duties, plus the loss in revolved in the minor readjustments which are suggested. The Cork scheme would bring it down by £2,000,000 or £3,000,000. The main objection to Mr. Punch's plan—which has gripped the imagination of the public, and for that reason alone is extremely valuable—is that it would disturb the equipoise between direct and indirect taxation to the detriment of the poorer classes. On the other hand, of course, the abolition of income tax would reduce the cost of living, and thus the losses on the roundabouts would be regained on the swings. Another objection—which applies in a less degree to the Dublin plan—is that, if the Free State taxes itself at a lower rate than Britain, the ground will be cut from under its feet when the nasty problem of Article V. of the Treaty comes to be decided; but for the moment, at any rate, that objection is academic. As we think, the most cogent argument against the Cork scheme is the fact that it tackles only one aspect of the general problem of taxation, whereas no lasting progress can be made until the whole fiscal system of the Free State is re-cast nearer to the economic and financial requirements of the country. Yet Cork is giving the whole Free State a lead in good citizenship, and we are glad that the Dublin Chamber of Commerce has reinforced its case for lower taxes in such a striking manner.

The Real Russia.

The new Russo-Japanese Treaty was signed a month ago at Tokio. It restores diplomatic and consular relations between the two Powers, and Japan receives concessions for the working of minerals, forests and other natural resources in Soviet Russia. On the other hand, Japan has agreed to evacuate North Saghalien, which she has occupied since some of her subjects were massacred at Nikolaievsk in 1920. The question of debts due to Japan by the former Russian Government will be adjusted by negotiation, and the conditions under which Japanese may trade in Russian territory remain to be defined. The treaty was signed under such urgent pressure from Karakhan, the Soviet Ambassador, that the Japanese Minister, who was bed-ridden, was wheeled into his library at two o'clock in the morning. Russian cinematographers were present at the ceremony. The haste and pictorial publicity are explained by the fact that the Russians were anxious to blazon their diplomatic achievement in Moscow on the anniversary of the death of Lenin. If Russia's hungry and discontented millions are not to get wholly out of hand, they must receive some proof that their Government is improving its position in the world. It is doubtful, however, that the Russo-Japanese Treaty, or a dozen similar treaties, will do much to reconcile the Russian people to their miseries. Truth, which emerges even in an affidavit, has emerged even in the report of the recent delegation of English trade unionists. Mr. Purcell and his colleagues probably went to Russia with the fixed intention of bringing back a triumphant message for British Labour, but their experience has been too much for them. They are unable to suggest that the "entire system" of Soviet rule—political, industrial and social—"would be applicable to this country." From the subdued and guarded language of their report one gets, clearly enough, the impression of general hunger, dirt, hopelessness and discomfort. Hospitals and prisons were crowded. The delegates praise the "moral machinery" of the Soviet Government, but it is hampered by "want of capital." "A definitive budget has not yet been accomplished." The delegates have significantly little to say about the vital question of wages, housing and conditions of work; but they admit that family life hardly exists and that "social intercourse is impossible." They say that "there is no actual persecution of the clergy as such," but do not deny that individual clergy are persecuted on a large scale. In a word, the report will not convert one intelligent British workingman to the principles or practices of Russian Communism. The delegates' cheerfulness about Russia's agricultural position is contradicted by the simple fact that her Government is to-day a large buyer of wheat in the world's markets. Indeed, the latest accounts suggest that the spectre of a new famine is hovering over Soviet Russia. The reserves of wheat in the Ukraine are nearly exhausted, and the prices of grain, flour and bread are rising swiftly. The Russo-Japanese Treaty will not feed the famished citizens of Moscow and Leningrad.

Ireland and Wembley.

Is it not time that the Free State Government should announce its intentions as to participation in this year's Exhibition at Wembley? Plans for an effective exhibit cannot be drawn up in a week, and private firms cannot be expected to co-operate if they are denied adequate time in which to prepare their contributions to the display representing the products of the State. Our Northern fellow-countrymen are furnishing an exhibit which will occupy double the space that was devoted to their display last year. This fact proves convincingly that Northern Ireland found last year's participation in the Exhibition beneficial to trade and industries. It is announced also that Canada is not satisfied even with the splendid demonstration in her pavilion last year, but intends to exhibit in 1925 "on a bigger and better scale." Many reasons might be adduced for wholehearted participation by the Free State, but the most practical reason is also the most unanswerable. The Free State ought to take part in the Exhibition as an act of sound business policy. Conversely, to let slip this precious opportunity to advertise Irish products and to develop Irish trade with the world's richest market would be an act as indefensibly absurd as that of a poor man who should walk past scattered gold that he was too feckless to gather. In a few weeks—if no step is taken—it will be too late to organise a worthy Free State exhibit, and this country, which so much needs a revival of business, will have lost the finest opportunity of a century to expand its markets, to attract capital, to bring tourists and to make its name and credit respected. Will the *Dail* or Senate move? Will the business community take prompt action?

Examinations.

Schoolmasters and others will read with interest proposals for a method of "objective examining" which has been mooted by a correspondent of *The Times*. There are four variables—the child, the teacher, the examiner and the setter of the papers. Some examiners will be too indulgent, some too strict. How, then, can a method of testing students be found which will do steady justice and will defy variations in examiners and papers? It is suggested that the fault of old systems lay in the habit of examiners to mark papers in comparison with an ideal pass standard, which would vary, naturally enough, in different examiners' minds. Let the pass standard be forgotten, says the propounder of the new system. Let the children's papers be scrutinised until the papers representing the endeavour of "the median child" are found—the papers tendered by those children whose mental and physical ages coincide and whose work is nearest to the mean level of ability. If the "median" paper be marked 50, a constant standard will be established. Papers then examined may be marked anything from 0 to 100, accordingly as they surpass or fall short of the quality of the "median" paper. When marking is completed the papers are ranged in a definite order of merit. Variations in the difficulty of the papers set at different examinations, or in the strictness of the examiners, will not affect the validity of this result. The examiner takes no responsibility for the passing of candidates. He hands in his list in order of merit, and other authorities decide upon the percentage of competitors that will receive passes. It is claimed for this system that it would eliminate the personal factor from ordinary systems of examining.

THE SHAREHOLDER'S PASS.

IN MEMORIAM.

I held it truth that we should gain
When railway systems did unite,
And stand forth in their common might
To end the days of stress and strain.

But vain the forecast, it appears,
At present we must fail to match,
Or reach a hand thro' time to catch
The interest of far-off years.

Yes, e'en the boon that used to be
Is now withheld—the railway pass
Which brought together every class,
The layman and the stout P.P.;

Which kept the key of all the creeds,
And oped the first-class carriage door;
Blest portal, that shall ope no more
In any train at any speeds.

Ring out, sad bells, across the Lee!
From Eastern wave to Western shore
All, all are gathered to deplore
That vanished "Open, Sesame."

O, where to us shall be the advance,
And what to me remains of good?
I stay at home, and wish I could
Travel, as heretofore, "ex gratia."

F.

Co. Cork, February 21st, 1925.

R.D.S. RECITAL.

MISS BEATRICE HARRISON.

A good example to concert managers was set by the Royal Dublin Society, with respect to the musical recital arranged for yesterday. When one artiste failed, they secured a better. Miss Youra Guller, the young pianist who was liked so much when she played for the Society last season, was to have come again yesterday, but some months ago, she was advised that for reasons of health she must give up all playing this season.

The Society had good time for the arrangement of a substitute programme, and Miss Beatrice Harrison was engaged. Some members who enjoy pianoforte recitals above all others may have been disappointed; but Miss Harrison is, of course, one of the cleverest and most cultured of performers on the 'cello, and, in engaging her for this date, those in charge of the Society's musical arrangements certainly please the majority of the members.

The greater part of the programme comprised old music, which sits well, so to speak, on the 'cello, a dignified instrument in clever hands. A sonata of Sammartini, a concerto of Haydn, and three graceful movements in dance-forms, by Handel, Haydn and Senaille, were works drawn from a more formal age than our own. Miss Harrison's exquisite phrasing doubled the charm of those old sentences, which suggest the Bacon of the period, or (if one take the liveliest of Haydn and rather more pretentious expression of the Haydn concerto) a later essayist in Addison. Miss Harrison can secure a good weight of tone from her instrument, but she did not force it upon our notice; and half the delight that her playing gave was contained in the sense one had that she was always well within her resources. Nothing was over-emphasised, and one was never in any performances, last some climax should fail to be "pulled off." In all this avoidance of over-emphasis, not less than in positive excellences of execution, lay one's pleasure in Miss Harrison's playing. The clean, incisive shape of the musical sentences was reflected in the performance of them; and the sweetness of their tone-line likewise had its counterpart in the beauty of tone produced from the instrument.

The audience felt a compliment in the inclusion in this programme of a set of Irish airs, all very beautifully set for the 'cello. Besides a setting of the "Bard of Armagh" by Freaby, three airs arranged by Mr. Herbert Hughes were played. They made pretty material for Miss Harrison's subtle bow.

As accompanist, Miss Margaret Harrison entered gracefully into the spirit of the chief performer's work, and the whole recital was highly enjoyable.

THE POLITICAL LEVY.

CONSERVATIVE MEMBER AND "INFAMOUS BULLYING."

Mr. Edward Grenfell, M.P., speaking yesterday at the annual meeting of the City of London Conservative and Unionist Association, at which Lord Hindlip presided, mentioned instances where it was impossible for the miner to contract out of the political levy. The Members elected to the House of Commons by the support in many cases, of those miners told him that if nothing was done to settle this question such "infamous bullying" as had been meted out to Mr. Bromley would prefer that the trade unions put their own house in order, and abolish this infamous levy. If the Government were prepared to bring in a measure of their own in the meantime, he suggested that a committee might look into the whole programme.

Sir T. Vansittart Bowater said that he considered that if the Government could not be got to introduce a measure for dealing with this serious question of a political levy, then the parties should support a private member's measure.

RECENT WILLS.

The Most Hon. Charlotte Josephine, Marchioness of Winchester, of 62 Grosvenor street, London, S.W., for some years President of the Hampshire Branch of the Primrose League, who died on December 28 last, widow of Mr. Cross Scotes, of Wicklow, and widow of Mr. Ralph Neville, of Arch Hall, Co. Meath, daughter of Colonel J. S. Howard, of Belfast, and sister of the seventeenth Marquess of Winchester, left unsettled property in her own disposition of the gross value of £11,575, with net personalty £10,446.

Mr. James Ross Byrne, 17 Raglan road, Dublin, one of the oldest practising solicitors in Dublin, who died suddenly while sitting at his desk on January 15 last, left personal property in England valued at £2,953. He left the property to his wife absolutely.

UNIVERSITY OF DUBLIN.

The Senate of Dublin University will meet in the Theatre of Trinity College to-day, at 2 p.m., for the purpose of considering a Grace from the Board for the establishment of the degree of Bachelor in Commerce.

COURT AND PERSONAL.

The Prince of Wales will arrive in London to-day from the country and will preside to-night at the festival dinner in aid of the funds of the Royal Female Orphanage, in the Grocers' Hall, Prince's street.

* * *

To-night the Princess Royal, who yesterday visited her daughter, Lady Mond Carnegie, on her return to London, will attend the annual party of the Church Army Alexandra Working Girls' Club, and will present the prizes to the successful members.

* * *

Prince and Princess Arthur of Connaught attended the race meeting at Rangoon last Saturday, and received a great ovation when they drove on to the course, and later when the Prince presented the local Derby and the Connaught Cups to the winning owners. On Sunday morning their Royal Highnesses left for Mandalay.

* * *

The Marquis and Marchioness of Londonderry have arrived at Mount Stewart, Co. Down, from London. The Countess of Arran is staying at Bordighera, and is expected back in London in about a fortnight. Lady Rossmore, who left London a few days ago, has arrived at Monte Carlo, and is staying at the Riviera Palace Hotel. The Hon. Lady Bingham has returned from Paris, and has joined her husband, Major-General the Hon. Sir Cecil Bingham in London.

* * *

The Swedish Minister and Baroness Palmstierna and their daughter, the Bolivian Minister and Madame Gutierrez, Prince and Princess Vladimir Galitzine, Prince and Princess Nicholas Galitzine and M. and Madame Okamoto were among the distinguished foreigners at the *dansant* which was given at the Centaur Club, London, by the Hon. Mrs. Denough O'Brien. The Irish guests included Priscilla Countess Annesley, Lord and Lady Clanmorris, Lady de Freyne, Lord Decies, the Hon. Mrs. Francis White, Captain the Hon. D. Foster O'Brien and the Hon. Mrs. O'Brien, Lady Muir Mackenzie and Sir John and Lady Pretyman Newman.

* * *

Among the latest British arrivals at Mentone are Viscountess Arbuthnott, Lord and Lady Bateman, the Hon. Mrs. Noel Hill, Lady Dering, Lady Glyn, Brigadier-General Sir Francis Garratt and Miss G. Garratt, Lady Kaye, Major-General Stuart Macdonald, Mr. W. Macdonald and Brigadier-General and Mrs. C. T. Reay. Mr. and Mrs. Herbert Winslow (of Muckross) are spending the winter at Mentone, where they have been entertaining many friends.

* * *

The new Dover street premises of the Ladies' Imperial Club, London, will be opened formally next month. The Duchess of Abercorn is the President, and the list of Vice-Presidents includes the names of many well-known peeresses. A new development is the formation of the Ladies' Imperial Association, which will be accommodated with a room in the club for the exclusive use of its members.

* * *

Mrs. J. G. Oulton, accompanied by Miss Dorothy Cussack, has left Clontarf Castle, Dublin, for three months for Nairobi, B.E.A., on a visit to Captain and Mrs. Vernon.

* * *

A marriage has been arranged, and will take place after Easter between Captain Frederick A. Spencer, M.C., Royal Tank Corps, son of the late Mr Edward Spencer and Mrs. Spencer, and Geraldine Sophie, daughter of Sir Lucas White King, C.S.I., and Lady King.

* * *

The marriage arranged between the Rev. G. J. F. Verschoyle, son of Mr. W. H. F. Verschoyle and the late Mrs. Verschoyle, of 19 Fitzwilliam square, Dublin, and Fredswida Frances, eldest daughter of Mr. and Mrs. H. Hornidge, of Clonlea, Farnham, Surrey, will take place next month.

* * *

A marriage has been arranged, and will take place at the end of April in London, between Thomas Jessop, second son of Mr. and Mrs. Jessop Davis, of Fairfield, Enniscorthy, Co. Wexford, and Ruth, eldest daughter of Mr. and Mrs. Going, Altavilla, Cahir, Co. Tipperary.

* * *

A marriage has been arranged, and will take place shortly, between Captain T. M. Rawlins, Duke of Cornwall's Light Infantry, and Maud, youngest daughter of the late Hyacinth D'Arcy, D.L., New Forest, Co. Galway, and Mrs. D'Arcy, Redstoke, Camberley.

* * *

The engagement is announced between Captain W. D. M. Christie, Royal Engineers, only son of Mr. and Mrs. Christie, Royal Parade, Cheltenham (and late of Ceylon), and Zoë Mackenzie, eldest daughter of Colonel and Mrs. M. Churchill, College Lawn, Cheltenham.

* * *

Dr. MacNaught has returned to 16 Temple Villas.

* * *

Mrs. Kant has returned to 71 Grafton street from London.

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The lovely Gowns purchased in Paris by Mrs. F. Switzer are arriving daily at 68 Grafton street.

* * *

Lovely New Spring Hats, in Satins, Bankoks and Hand-made Pedals.—W. Holmes, Dublin, Ltd., 69, 70, 71 South Gt. George's st. New Collection of Confirmation Frocks, simple styles, in Ivory Crêpe-de-Chine and Voiles, etc.; new tunic styles and low-waisted effects in hand embroideries, and fish-bone stitchings; all sizes.—W. Holmes, Dublin, Ltd., 69, 70, 71 South Great George's street.

Chancellor and Son, Photographers, 42 Westmoreland street, Dublin.

Madame Lanse is showing a delightful collection of Spring Models. Prices moderate.—Madame Lanse, 6 Dawson street.

Hosiery, Gowns and Hats selected by her in Paris.—16 Wicklow street, Dublin.

Our buyer, Mrs. Hamilton, has returned from London with a charming selection of frocks and hats for kiddies and girls to suit 2—10. Also some lovely new undies have arrived.—Silvo and Co., Ltd., 71 Grafton street, 1 and 2 Harry street.

PASSENGERS ON ROYAL MAIL STEAMERS.

Arrivals—Mrs. N. F. S. Hatte, H. Conway Quinn, Edward Fitzgerald, Mr. and Mrs. P. E. Barry, Irish hockey team, J. C. McMahon, Captain J. C. Demoir, Mrs. Montgomery, Agnew Martin, Mrs. R. H. C. Lapdell, Major and Mrs. C. T. Reay, Mr. and Mrs. Herbert Winslow, Mrs. Kershaw, E. J. Allen, Mrs. H. B. Dobbs, Miss Cowl, Miss G. Cowl, Louis J. Sandler, J.P.; J. Campbell.

Departures—Miss N. K. Martin, Miss E. M. Martin, J. Kelly, Mrs. Charles Cottingham, Miss Eveline Burne, A. P. Pigott, James Russell, Mr. Murphy, Sir Arthur Chance, Mrs. H. M. Kent, Misses Scott, Marjorie Sydney Morgan, Frank Lynch, Gertrude Quinn, P. Austin, Alex and Mrs. Fennell, C. Smith Bingham, Mrs. Dwyer Joyce, Miss Nash, Mrs. Hugh Moore, Misses Moore, Mrs. Boyle, Miss M. Mannion, Rev. J. P. Finegan, Rev. R. P. Callary, Mr. T. P. Finegan, Mrs. T. Finegan, Mr. F. W. Finegan, Mr. J. Brophy, Mr. W. B. Martin, Dr. Marie O'Flanagan, Miss Allen.

Other Arrivals and Departures will be found in "Dublin and the Provinces."

* * *

Charming show of New Spring Millinery this week at McBirney's.

Mr. Momford has returned from the Markets with the Latest Models in the New Spring Materials. Costumes from 8½ guineas. 18 Suffolk street, Dublin.

ROYAL AIR FORCE.

DUBLIN GRADUATE OBTAINS A UNIVERSITY COMMISSION.

The British Air Ministry announces that, on the recommendation of their universities, the undermentioned graduates were appointed to permanent commissions as pilot officers in the General Duties Branch of the R.A.F. on the 17th January, with an antedate in each case of twelve months' seniority, under the university candidates' scheme of entry:—

Charles Ronald Hancock (Cambridge University).

Allen Henry Wheeler (Cambridge University).

John Henry Powis (Bristol University).

Charles Herbert Tighe (Dublin University).

* * *

All serious Utopias are executed by undue disparagement and hatred of the present.—Dean Tage.

After all we are not a conquered nation, and we should not be the only nation which pays a tribute in relation to the war.—Lord Birkenhead.

LONDON LETTER.

THE KING'S ILLNESS.

39 FLEET STREET, LONDON,
MONDAY NIGHT.

The King, when visited by his medical advisers this morning, had a temperature nearly normal; but it has been a feature of his illness that there has been a marked fall of temperature by day, with an increase at night. Improvement in his condition, however, is manifest, and it would probably have been much greater if the weather had been more favourable. I understand that the doctors are really anxious that His Majesty shall leave London as soon as possible, since a return of foggy weather might be prejudicial to his recovery. He inherits from his father a form of bronchitis, known as capillary, which though not very dangerous, needs time for a complete cure. Until he is thoroughly recovered the King will not be allowed to smoke or to indulge in active exercise.

It is unlikely that Their Majesties will be able to leave for a cruise for another fortnight, when the time will be fast approaching for the departure of Prince of Wales on his South African tour; and in the circumstances it is quite possible that a Privy Council Commission to act for the King may be appointed. Lord Stamfordham paid a visit to the Prime Minister to-day, and it is understood that this point was discussed. A Commission certainly will be necessary if the King, the Heir Apparent and the Duke of York are all absent from the country at the same time.

Royal Journeys.

The King is a widely travelled man, but his journeyings have been mainly to places under the British flag. He knows all the high seas of the world, but little of the European capitals. When, with the Queen, he paid his State visit to Rome, it was the first time that he had set foot in the Eternal City since he was a naval cadet, and the Queen had never been there. State visits have been paid to Berlin, Paris and Brussels. Edward was well known at Homburg, Marienbad and Biarritz, and Queen Victoria paid a number of visits to the South of France; but the King and Queen have gone but little out of the Empire. They have not made a cruise in the Mediterranean since His Majesty came to the Throne.

The Political Levy.

The Committee of the Cabinet of which Lord Birkenhead is Chairman met to-day to begin its examination of Mr. Macquisten's Political Levy Bill. It is a small body and includes Sir Arthur Steel-Maitland, the Minister of Labour, and Sir Phillip Cunliffe Lister, the President of the Board of Trade. The Committee will consider the bill from every point of view, not only to judge its possible effect on Conservative trade unionists, but also from the political standpoint. The Cabinet will wait for the report of this Committee before it decides upon the line which it will take. An exhaustive inquiry is the most favoured idea at the moment in official circles, but the rank and file, generally, want the bill.

The danger to the trade union movement which is threatened by the Political Levy Bill has rallied all sections of the opposition. On Friday a conference of the Trade Union Councils and the General Council of the Trade Union Congress will meet in London for the purpose of co-ordinating activities throughout the country. It is quite possible that this meeting will be a prelude to a demonstration against the Bill, for the object of the assembly is to make any emergency that may arise national rather than local. The General Council will give orders in the event of any large development, and area groups of Trades Councils will see that they are carried out. This will give the Communists an opportunity of which they will take full advantage.

Lord Balfour's Position.

There is talk at Westminster of Lord Balfour's entering the Cabinet in one of the more or less dignified positions allotted to elder statesmen. It seems that his assistance to the Government of late in the matter of Imperial defence has been invaluable; for his profound experience and matured wisdom have been brought to bear with great success on extremely pressing problems. This has led to a feeling in the Government that it might, perhaps, be of considerable benefit to the country if Lord Balfour should be in a position to give his advice and assistance on all matters when the Cabinet meets. A department is out of the question, but Ministers without portfolios are not unknown in our Constitution.

The Colonial Office.

Nothing further has been heard of the proposal that there shall be a change in the designation of the Colonial Office, but it is understood that the Cabinet has the matter in hand. It may be found, when there is a change of name is announced, that there is also a change in the powers of the Colonial Office since, now that so many overseas Dominions are self-governing, the scope for the department's activities is becoming limited. It will be remembered that there is another proposal under consideration, dealing with the *status* of the High Commissioners of the Dominions in London, and it is not beyond the bounds of possibility that quite a new body may be set up to deal with these representatives as duly accredited Ambassadors of their respective States. The Colonial Office would then be left to deal with the Crown Colonies and Dependencies.

The Gold Standard.

The pros and cons of the renewal of the gold standard have been much discussed lately, but the address that Mr. McKenna has promised to deliver to the Commercial Committee of the House of Commons, on March 4th, should prove to be of more than usual interest. It will deal with the gold standard and the facts of its restoration—needless to say, from Mr. McKenna's point of view, which is not shared by every financial expert in the City of London.

Lord Bradbury's New Post.

Lord Bradbury, now that he has given up his post on the Reparations Committee, will be leaving Paris to take up his position as director of a well-known company. It is understood that this company is the Anglo-Persian Oil Company, and that Lord Bradbury will act as one of the Government's representatives on the board. The company was launched with the financial support of the Government of the day, and that Government reserved for its successors the right of appointing at least two directors to watch the interests of this country.

A Giant Switchback.

A switchback nearly a mile in length will be one of the features of the amusement section of the Paris Exhibition, which will open on April 1st. It is being built by a British firm, and will be transported in sections, on ships which have been specially chartered for the purpose. The work has been entrusted to Sir Evan Williams, the engineer who constructed the giant racer at Wembley. It is to be the largest switchback in Europe, and will incorporate the safety devices that were included in the design of the Wembley track. The cars are in an advanced stage of construction, and it is hoped that the track will be complete and in working order by the time when the Exhibition opens.

DEATH.

MOORNVILLE.—February 24, 1925, at the Parochial House, Lougan, Co. Meath, Very Rev. Michael Bliss McCarville, P.P., V.G., Dean of Drumore. R.I.P. Funeral arrangements later.

HOW BU... R...

INCOME T... PR...

TWO PL...

DUBLIN CHAM... OUTLINE...

With the approach of ... Blythe is receiving considera... he can reduce taxation in th... day, at the Dublin Rotary C... forward by the Cork busines... Chamber of Commerce issue... revision of taxation. The tw... follows:—

WHAT DUBLIN WANTS.

1—Reduction of Income Tax below ... British level—that is to say, by ... least 1s. 6d. in the £.

2—Abolition or gradual whittling down ... the Corporation Profits Tax.

3—Reduction of duties on Tea and Sugar.

4—Reduction of Stamp Duty on Capital.

5—Reduction of Duty on Conveyances.

6—Removal of Customs Entry Duty.

7—Removal of Postal Delivery Duty.

8—Better system of National Accounts. ... They have not made a cruise in the Mediterranean since His Majesty came to the Throne.

The Political Levy.

Minimum cost of Dublin plan, £1,500

HOW BUSINESS CAN BE REVIVED.

INCOME TAX THE KEY TO PROSPERITY.

TWO PLANS IN BRIEF.

DUBLIN CHAMBER OF COMMERCE OUTLINES ITS VIEWS.

With the approach of the end of the financial year, Mr. Blythe is receiving considerable advice as to the methods by which he can reduce taxation in the Free State. Mr. J. S. Punch yesterday, at the Dublin Rotary Club, explained "the great idea" put forward by the Cork business men, and last night the Dublin Chamber of Commerce issued their scheme for the much-needed revision of taxation. The two plans can be briefly summarised as follows:—

WHAT DUBLIN WANTS.		*WHAT CORK WANTS.*	
Reduction of Income Tax below the British level—that is to say, by at least 7s. 6d. in the £.		Complete abolition of Income Tax on all incomes earned, and all dividends produced in the Free State.	
Abolition or gradual whittling down of the Corporation Profits Tax.		Mr. Punch bases his plan on the following figures:—	
Reduction of duties on Tea and Sugar.		Total amount of Income Tax paid into the Exchequer last year (a)	£5,388,000
Reduction of Stamp Duty on Capital.		Arrears	1,000,000
Reduction of Duty on Conveyances.		Net actual Income Tax	£4,388,000
Removal of Customs Entry Duty.		Amount from investments outside the Free State	£1,105,000
Removal of Postal Delivery Duty.		Net "internal" Income Tax	£3,283,000
Better system of National Accounts.		Less cost of collection	£3,000,000
No further Protective Tariffs for the moment.		which sum would be the maximum cost to the nation of the Cork proposal. On the assumption that, as Mr. Blythe holds, £1,000,000 of (a) above represents arrears, the cost would be only	£2,000,000.
Minimum cost of Dublin plan,	£1,500,000.		

DUBLIN BUSINESS MEN'S PROPOSALS.

The report of the Special Committee of the Dublin Chamber of Commerce to consider the incidence of taxation in the Irish Free State was issued yesterday. The Committee, which was formally constituted on December 1st last, held seven meetings.

Certain information was received from the Free State Minister of Finance as regards non-recurrent expenditure and other matters, but the Committee state that no information was placed at their disposal regarding the current yield of taxation or rate of expenditure on departments, which would enable them to forecast receipts and expenditure for 1925-26.

The report is based, therefore, on the published estimates for 1924-25, which the Committee examined carefully.

The signatories to the report, which has been adopted by the Council of the Dublin Chamber of Commerce, are:—

JOHN MACKIE (Chairman),
Representing the Institute of Chartered Accountants in Ireland.

R. J. KIDNEY,
Representing the Incorporated Society of Auditors and Accountants.

JONATHAN GOODBODY,
Representing the Dublin Stock Exchange.

NEWMAN THOMPSON,

S. J. TOOLE,
Representing the Irish Banks' Standing Committee.

J. C. FOLEY,

G. R. RYAN,
Representing the Association of Chambers of Commerce of the Irish Free State.

G. BROCK,

S. D. BURNS,

J. C. M. EASON,

ALFRED FANNIN,
Representing the Dublin Chamber of Commerce.

The following are the main points made by the Committee:—

We have considered a variety of suggestions as to the manner in which the incidence of taxation in the Irish Free State might be adjusted so as to promote the immediate revival of trade and commerce, and we have unanimously arrived at the following conclusions:—

1—No useful purpose would be served by comparing the incidence of taxation in the Irish Free State with that of Great Britain and Northern Ireland, except as regards the income tax, which, having regard to the nature of the trade and other relations between the countries, should at once be reduced below the rate obtaining in Great Britain and Northern Ireland, while the corporation profits tax, if it cannot be abolished, should be reduced annually until it disappears.

CLOGGING INDUSTRY.

2—The case for the reduction of the income tax, not to the British level, but below it, is unanswerable in present conditions.

Credit, which is a plant of slow growth, has got a bad shock in this country, and its recovery is obviously retarded by the existence of a higher income tax here than in Great Britain and Northern Ireland. Nothing would give a greater impetus to the steady revival of confidence in the future of the country than a reduction of the income tax below the level obtaining in Great Britain and Northern Ireland. Apart from this consideration altogether, it must be admitted that a high rate of income tax acts as a serious clog on industry, in that it substantially reduces the reward which industry normally expects.

This is particularly harmful in a country like the Irish Free State, where private or semi-private enterprise is relatively much more prevalent than in other countries, and where the capital required for such is largely borrowed from the banks.

With an income tax of 5s. in the £, coupled in the case of companies with a corporation profits tax of 1s. in the £, and often coupled in the case of private firms with a super tax rising to 4s. 6d. in the £, it is impossible for borrowers or would-be borrowers to calculate on their being able to repay out of profits within a reasonable time the moneys required for expansion and development. The result is that in these conditions expansion and development cannot take place and unemployment will continue on its present demoralising scale.

3—We believe that the ultimate productivity of the income tax would be improved by making a special arrangement under which, during a given period after (say) 31st March, 1925, taxpayers who have been making incorrect or inadequate returns will be afforded an opportunity of rectifying matters for (say) three years to 31st March, 1928, without being subjected to any penalty, on the understanding, of course, that after the expiration of this period of grace the applicable penalties would be rigidly enforced in all cases in which disclosure had not been made.

COST OF LIVING.

4—It seems to us that the present is an opportune time for altering the basis of the assessment of all income under Schedule D. to the preceding year—subject to adjustment at the option of the taxpayer—to the average of the preceding three years in the first year of the change, and to the average of the three preceding years in the second year after the change. Special arrangements would require to be made as regards losses.

5—A reduction should be effected in the class of indirect taxation, which affects the cost of living.

We suggest the reduction of the duties on tea and/or sugar.

6—Every effort should be made to remove irritating and hampering restrictions on the natural course of trade.

We are familiar with the arguments which have been used in support of the Customs entry duty and the postal delivery fee, but we are satisfied that from the point of view of the development of trade and commerce the balance of advantage would lie in their removal.

At the same time we desire to make it quite clear that, in our opinion, no reasonable expenditure should be spared on the collection of all necessary statistical information.

We also suggest that the minimum Customs entry duty should be reduced.

STAMP DUTY.

7—We would like to pay a tribute to the energetic manner in which the Minister for Posts and Telegraphs has endeavoured to increase the efficiency of the postal service and to reduce the loss on the Post Office, but we feel that in the interests of better business it would be desirable to risk some reduction in postal charges.

8—The increase of limited liability companies in the Irish Free State would, in our opinion, result in the investment of much larger sums in Irish Free State enterprise under the protection afforded by limited liability, but the present cost of forming and registering a company is practically prohibitive so far as small and medium-sized undertakings are concerned.

A substantial reduction of the stamp duty on capital and of the duty on conveyances would overcome this difficulty and at the same time encourage the registration of companies in the Irish Free to represent British and Northern Ireland interests.

PROTECTION.

9—We are not agreed as to the respective merits of Free Trade and Protection in the Irish Free State, but we are unanimously of opinion that no further protective duties should be imposed pending a careful examination of the results of last year's experiments, after they have been given a fair trial.

10—Owing to the restrictions under which it must be operated, the Trade Loans (Guarantee) Act, 1924, cannot adequately provide the financial assistance required by many businesses which have suffered severely during the past few years, and it seems to us that the Government should consider as an alternative the desirability of facilitating the formation of an independent finance company which would be in a position to deal with the risks contemplated by the framers of the Trade Loans (Guarantee) Act.

11—Every possible effort should be made to bring down expenditure to the minimum, consistent with efficient administration. In this connection we feel that steps should be taken to apply strict business methods as regards staffing, promotion, etc., in all Government departments; to formulate a standard of efficiency in each department, and to institute tests with the view of ascertaining whether the State is obtaining good value for the remuneration which it is paying.

We are of opinion that this country cannot afford to frame its financial arrangements on the British scale, and we can see no good reason why the Irish Free State Civil Service should be based on the British model.

We also suggest that all pensions which are capable of being reviewed or varied should be kept under strict and constant scrutiny, and that advantage should be taken of the first available opportunity in each case to reduce the charges on the State.

12—The national accounts should be published in such form as not only to distinguish the exceptional from the normal, but also to show as nearly as may be possible the amount actually applicable to the year under review in respect of each of the main heads of revenue and expenditure.

Here, again, we need not be bound by the British form.

REVIVAL OF BUSINESS.

13—We believe that everything points now to a steady revival of business in Great Britain, and as this is bound to have its due reaction upon the Irish Free State, we think the Government would be justified in proceeding upon the basis that there will be a steady improvement here during the next few years.

In these circumstances a certain amount of risk may be taken in giving an immediate special fillip to trade and commerce, which would not be justified to the same extent if there were reason to believe that bedrock in trade depression had not been reached. To put it quite clearly, we have come definitely to the conclusion that the country is now in a position to make a quick and satisfactory response to substantial reductions in the burden of taxation.

We have indicated some of the directions in which we consider these reductions should be effected, and it merely remains for us to express the unanimous opinion that the Government would be amply justified in the circumstances of the case in borrowing for the next five years for all exceptional non-recurrent and capital expenditure; for possible deficits on the Budget; and how the cost of the Army in excess of £2,000,000, to which figure every effort should be made to bring the cost down as soon as this can be done without undue risk.

UNEMPLOYMENT.

14—We have indicated that a reduction in direct taxation would give an impetus to industry, and consequently reinstate in their former employments many of those at present unemployed, the major portion of whom belong to the Building and Allied Trades, and to the Transport and Distributive Services.

There is another aspect of the question to which we desire to draw attention. A sum of £350,000 has had to be found this year to maintain the Unemployment Insurance Fund in a solvent condition, making the total liability of the fund to the National Exchequer £1,133,000.

On the principle of unemployment insurance, there is general agreement, and it is also agreed that sound reasons dictated the policy of making temporary advances to

(Continued on Page 8, Column 1.)

CORK'S GREAT PLAN.

INCOMES EARNED IN SAORSTAT TO BE FREE OF TAX.

DUBLIN BUSINESS MEN'S VIEWS.

THE proposal of Cork business men for the abolition of income tax on all incomes earned in the Irish Free State was discussed yesterday at a meeting of the Dublin Rotary Club.

Mr. J. S. Punch explained "the great idea." He said that the net value of the income tax collected from home sources could not exceed £3,000,000, and that the present rate could not be maintained by any Government with a sense of its responsibility.

To prevent an increase in the existing outflow of capital, the Free State tax must be at least sixpence below that of Great Britain. On the assumption that the British rate was reduced by sixpence in the next Budget, that would involve a reduction of 1s. 6d. in the Free State, or a loss of £1,500,000 to the revenue.

The difference between that loss and the loss which would follow the total abolition of internal income tax would be between £500,000 and £1,500,000. Would abolition be worth the price?

Answering his own question, Mr. Punch pointed to the way in which enterprise has been stifled by high income tax, and said that, if the tax were abolished, industry would be stimulated, the menace of unemployment would be smashed, the outflow of capital would cease, the cost of living would fall, and the whole country would march forward to stability and peace.

While they admired the ingenuity of Mr. Punch's arguments, the members of the Rotary Club were not inclined to accept them without reserve.

The risk of over-capitalisation and the alteration in the incidence of taxation that the proposal involves were pointed to by Mr. Carton.

Mr. J. C. Dixon said that, if the proposal were adopted, the possibility of a reduction in indirect taxation would be cut out. If he were asked for an opinion, he would say, "Rely on income tax and abolish other taxation."

THE CASE STATED.

HOW THE FIGURES WERE ARRIVED AT.

The meeting was held in Clery's Restaurant, and Mr. M. F. Rowan, Vice-President of the Club, occupied the chair.

Mr. Punch said that the proposal of Cork business men who had studied the subject carefully was:—"That from and at the date of the next Budget, the Free State income tax on all income earned in the Free State, by all persons wheresoever resident, shall be abolished."

"By that," he said, "we mean that the existing rate of income tax shall be maintained on all income derived from investments outside the Free State, and that all incomes produced inside the Free State shall be exempt.

"The total revenue for the last financial year, ended March 31st, 1924, was over £5,000,000—the total amount of income tax collected, and paid into the Exchequer, was £5,388,000. The Minister for Finance had estimated for two millions less, including arrears. When introducing the following Budget, on April 25th last, he referred to this matter as follows:—

> Income Tax, owing largely to the efforts to collect arrears, is two millions in excess of the estimate of a year ago.

"Mr. Blythe, in this statement, in our opinion, presents the case in favour of the abolition of internal income tax further than the facts will warrant. His suggestion that this sum of £5,388,000 contained two millions of arrears is, in our opinion, a generous one, and in order to be on the safe side we have reduced that estimate by half—namely, to £1,000,000. Deducting this million from the £5,388,000 you get a sum of £4,388,000 as the total income tax derived from external and internal revenue.

INVESTMENTS ABROAD.

"Quite recently, the Minister for Industry and Commerce stated that this country is in the peculiar position that it exports capital, and exports labour to be employed by that capital. He further stated that there is invested out of this country between one hundred and fifty and two hundred millions—that he knows there is over £8,000,000 in dividends coming in annually, and perhaps more.

"Though we have reasons—from investigations we have made—to believe that these figures are a very conservative estimate, both of capital invested abroad and the income tax derived, we will take these figures. Income tax derived from £8,000,000 at 2s. 9d. is £1,100,000; portion of this amount is subject to super tax, which must be added to this figure, and portion of this amount is subject to allowances, and in the absence of more exact information we have balanced this one against the other, leaving a total derived from external revenue at £1,100,000.

"On Mr. Blythe's assumption that the original figure contained two millions in arrears, the net amount, therefore, derived from home income tax is about 2½ millions. We, however, prefer the more conservative estimate of one million of arrears, which would make the total income tax received from home sources 3½ millions maximum. The actual value of this to the State is 3¼ millions, less cost of collection, which we assume at not far short of a quarter of a million, leaving £3,000,000 net.

"Let the Minister of Finance dismiss from his mind, at once, that this three millions is a sum which he can keep at his disposal by the retention of internal income tax. Yield from income tax is falling, and will fall—the present rate of income tax cannot be maintained by any Government with a knowledge of existing conditions and a sense of their responsibility for the consequence of its continuance.

"The British rate of income tax will be reduced at next sixpence. To prevent an increase in the existing rate of outflow of capital, the Free State income tax, as a maximum, will have to be sixpence lower than the British rate—this would mean a drop of one shilling and sixpence, representing a loss of one and a half millions to the revenue.

"The cost of the total abolition of internal income tax would be two or three millions, according to the estimate of arrears. The difference between the loss due to reduction, which is inevitable, on the whole income tax, and this proposal, is, therefore, between half-a-million and a million and a-half.

THE QUESTION.

"The question for the nation to decide is whether the advantages of this proposal are worth the price. Under existing conditions every limited liability company is liable to pay the Free State 6s. on every 14s. of net revenue, and the individual, 5s. on every 15s. of net revenue—which means that they pay 43 per cent. and 33 per cent. respectively in income tax alone, for permission to work and produce in the Free State. The result has been a complete discouragement of all enterprise in the Free State, and the driving out of its fluid capital.

THE GAIN.

"To exempt services and investment from income tax in the Free State will be completely to reverse this condition—it will stop the capital that is going out; it will call back the capital that has gone; it will produce extension of your existing industries and start new enterprises; it will create a demand for labour, and smash down the growing social menace of unemployment; it will lower the

(Continued on Page 8, Column 7.)

KING'S YACHTING CRUISE.

TO BE ACCOMPANIED BY THE QUEEN.

NO BULLETIN YESTERDAY.

No bulletins concerning the condition of the King were issued yesterday, although Lord Dawson, Sir Milsom Rees and Sir Stanley Hewett visited His Majesty in the morning and again last evening.

The Press Association understands that His Majesty's satisfactory, though slow, progress continues. It is understood that the King will follow the usual naval custom of going afloat at Portsmouth in the Royal yacht Victoria and Albert, which is in constant commission. The annual work of painting the yacht in dry dock and preparing her for summer use has been in hand for several weeks.

It is officially stated that the Queen will accompany the King when he goes for his health cruise in the Mediterranean.

A meeting of the Privy Council will be held at an early date to dispose of various matters of State business, and the question of the appointment of a Commission to carry on during His Majesty's absence will be considered.

When King Edward was visiting foreign countries it was his practice, acting on the advice of his Ministers, to authorise an *ad hoc* body to call meetings of the Privy Council, should any be necessary, and to act as his Commissioners. Generally there was no need for the Commissioners to act.

When the present King went to India something much more formal was considered necessary, and a "Council of State" was appointed to act on behalf of the Crown in the event of necessity.

When Their Majesties went to Italy, however, the Prince of Wales was empowered by, and with the advice of His Majesty's Privy Council, to act for the King in the matter of summoning any meeting or meetings of the Privy Council that might be necessary for the disposal of State business which could not await His Majesty's return.

On the present occasion both the Prince of Wales and the Duke of York will be abroad at the same time as the King, and, if it be found necessary to authorise somebody to act for the Crown, it is exceedingly probable that the practice of appointing a Commission will be reverted to. Whether this should take the form of a Council of State, a body of Commissioners, or an *ad hoc* Commission remains to be considered and determined.

If the King's absence is short, either form of appointment would be a pure formality.

ILLNESS OF GERMAN PRESIDENT.

OPERATION FOR APPENDICITIS

BERLIN, Monday, 11.45 p.m.

President Ebert is suffering from appendicitis, and an immediate operation is imperative. This will be performed tonight by Professor Bier. Dr. Luther, the Imperial Chancellor, will carry out the President's duties as provided for by the Constitution during Herr Ebert's illness. —(Reuter.)

THE COLONIAL OFFICE.

AUSTRALIA WANTS CHANGE OF NAME.

MELBOURNE, Monday.

It is announced that Mr. Bruce, the Prime Minister, favours altering the name of the Colonial Office to Dominions Office or Imperial Office.—(Reuter.)

NAVIGATION BUOYS IN CORK HARBOUR.

BOARD OF WORKS PROPOSAL TO REMOVE THEM.

The proposed removal by the Board of Works in Dublin of six Government navigation buoys in Cork Harbour is causing much concern to the Cork Harbour Board.

The matter was discussed yesterday by the Dredge and Works Committee of the Harbour Board on a letter from the Board of Works intimating their intention of withdrawing the buoys.

The Harbour Master reported that it would be dangerous to remove five out of six of the buoys, and the Law Adviser stated that under the terms of the Treaty none of the buoys could be removed without consultation with the British Government.

Sir John Scott—If the Free State Government take them, we will ask the British to replace them. It is not the first time that we had to appeal to the British Government.

Mr. Egan, T.D.—We have the Treason Bill now, Sir John.

The general manager said that the Board had previously been asked by the Government to take over the buoys, but had refused.

It was agreed to direct the Government's attention to the Treaty point, and the hope was expressed that the matter would be amicably settled.

CROSS-CHANNEL FREIGHTS.

A REDUCTION NEXT MONTH.

We are officially informed that on and from the 1st March next the freights on cross-Channel goods, which were increased on the 1st September last to meet the increased cost of transit, will be reduced to the figures which obtained prior to 1st September. All the companies engaged in the cross-Channel traffic have agreed to this reduction.

A further concession has been made to passengers travelling by these lines from Irish ports. Since the war it has been a condition that the outward halves of passenger tickets were limited to three days—in other words, that the outward journey should be completed in three days. Now, in view of representations made by the commercial community, it has been agreed to revert to the pre-war condition that the outward journey may be completed in seven days, subject to the usual conditions.

The English airman, Mr. Hamilton, who arrived at St. Morits from England in his own private aeroplane, has left by air for Nice.

£1,250,000 FOR THE NORTH.

CRITICISM IN THE COMMONS.

MR. CHURCHILL'S REPLY.

SIR J. CRAIG'S HOPES FOR THE FUTURE.

FROM OUR PARLIAMENTARY CORRESPONDENT.

WESTMINSTER, Monday.

The House of Commons was a dull place this afternoon when the Speaker took the chair. The benches were half empty, while the galleries were completely so. Even the Strangers' Gallery showed rows of vacant seats. The list of questions was a short one, and supplementaries were so few that the list was finished a quarter of an hour earlier than usual.

There was quite a considerable storm in a teacup over the grant to Northern Ireland of a sum of £1,250,000 in respect of the Ulster Special Constabulary.

Mr. Snowden, the Labour ex-Chancellor of the Exchequer, in a speech the length and tenor of which was wholly disproportionate to the occasion, did his best to make a mountain out of a molehill by characterising the vote as wholly illegal. He would have used an uglier word did Parliamentary usage permit, but he said quite enough to lead one to the conclusion that the British House of Commons was engaging in a transaction for which there was not the slightest justification.

Although he did not say so in actual words, the inference to be drawn from Mr. Snowden's speech was that the Ulster Government were blackmailing the British Exchequer. This word was, in fact, introduced later in the debate by one of the Labour back-benchers.

Ever since the passing of the Act conferring self-government upon Northern Ireland, said Mr. Snowden, the British Government had been met with constant demands for "illegal financial assistance from the British Exchequer." There was a total lack of information as to the actual purpose for which this million and a quarter was wanted, and they were without any guarantee whatever that the object of the grant was the maintenance of law and order.

Mr. Snowden was proceeding to elaborate his theme when Captain Dixon interrupted by asking whether the speaker was in order in casting aspersions upon a friendly Government. Sir William Dawson also rose to a point of order, his objection being that Mr. Snowden was charging a duly constituted Government with acting illegally.

Captain Fitzroy, who was in the chair, considered that it all depended upon the way in which the term was used. Mr. Runciman thought the point was not that the Government of Ireland was acting illegally, but that the British Treasury was acting illegally in granting the money.

UNEMPLOYED.

Mr. Snowden said that the point was that the Ulster Government were using the money not for the maintenance of law and order, but for the maintenance of unemployed.

This statement again brought up Captain Dixon, who said that it was wholly untrue and ought to be withdrawn.

Captain Fitzroy felt himself rather in a difficulty, and thought that it would be wise on his part to hear more of the discussion before coming to a decision.

Mr. Snowden did not seem much concerned with the interpretation placed upon his words. The facts, he declared, served to show that Great Britain was financing Ireland to the extent of one policeman for every six families in Northern Ireland. Did anyone seriously suggest that this was necessary for the maintenance of law and order? He concluded by moving the reduction of the vote by £100.

MR. CHURCHILL'S REPLY.

Mr. Churchill denied that there was anything illegal or unprecedented about this vote. He brushed aside the inferences drawn, that the money was applied for purposes other than the maintenance of law and order. He said that he had the utmost confidence in Sir James Craig, and was perfectly certain that the grant would be properly applied. The grant was not a matter of right, but a concession freely made by the Imperial Government for reasons of high State policy. Ulster had made great sacrifices, and it should be a point of honour for the British Government to sustain her during these early difficult years.

When pointing to the horrible conditions which prevailed in Belfast in 1922, a Labour member said that the right hon. gentleman's own speech was responsible for starting them.

Mr. Churchill did not see how a speech delivered in 1912 could still have effect in 1922, whereupon Mr. Kirkwood remarked that a spark could fire a powder magazine.

Quite true, continued the Chancellor, there are many elements in Northern Ireland which are in the nature of sparks in a powder magazine, and it is far better that there should be peace in that region as peace has been restored by Sir James Craig and his colleagues.

There was, however, continued Mr. Churchill, a pall of uncertainty hanging over the country, and it was far better that there should be no fear arising from weakness.

THE LIBERAL VIEW.

Mr. Runciman, from the Liberal benches, looked with disfavour on the grant, which, carried to its logical conclusion, he said, would justify any demand for succour and assistance from the Government of Northern Ireland.

The Chancellor of the Exchequer, speaking a little later on the debate, said that whilst it was not possible to foresee the future, Sir James Craig gave him every reason to hope that if a state of peace continued in Ireland during the present year, the reduction of the Constabulary force would be rapid and far-reaching.

Considerable dissatisfaction was expressed from the Opposition benches that the Ulster members had refrained from taking part in the debate, but Captain Craig and his colleagues, evidently of opinion that their case had been adequately presented by the Government, sat tight.

The motion for the reduction of the vote was defeated by 271 to 113, and the House then proceeded to other business.

[A full report of the debate appears on page 5.]

LATE NEWS.

STATE SHIPPING.

AUSTRALIA'S FAILURE.

Our Melbourne Correspondent sends a message of great significance on the collapse of the Australian Government's experiment in the ownership of merchant shipping, remarks *The Times* editorially. In the same connection attention may be drawn to the fact that Mr. W. T. R. Preston's report to the Canadian Government on the "North Atlantic Steamship Combine" has a material, if indirect, bearing on the same question of State as opposed to private enterprise. The news of the crisis in Australia, though its arrival has probably been hastened by the labour troubles in Dominion shipping circles, has long been expected. Now that it has come, it is definite and final.

The Commonwealth Shipping Line, says our Correspondent, has proved a costly failure, and the Government are taking immediate steps to dispose of the fleet of thirty-two ships. The decision to which they have been driven is strong proof, if, indeed, any proof were required, that a Government cannot work on the same lines as shipping companies. Once again experience has shown that for various reasons—prominent among which is the fact that the State as a trading concern is peculiarly exposed to the demands not only of Labour but of all who aim at making unreasonable profits—Government shipping services are, as a rule, a luxury or an extravagance which no country can afford.

THE LABOUR PARTY.

QUESTION OF DISCIPLINE.

The Times Parliamentary Correspondent writes:—A meeting of the Parliamentary Labour Party is to be held at the House of Commons to-day, and it is obvious that, in the interests of the party, and in view of speeches delivered during the week-end by Labour leaders, the subject of party discipline will have to be vigorously discussed. The recent discussion in the House of Commons on the supplementary estimate for the Prince of Wales' visit to Africa and South America has resulted in a bitter difference of opinion. On that occasion Mr. David Kirkwood moved an amendment to reduce the vote by £100, and he was supported in the division lobby by Mr. Wheatley, Mr. Arthur Henderson, Colonel Wedgwood and a large number of other Labour members. On the other hand, a number of ex-Ministers, headed by Mr. Macdonald, and including Mr. Clynes, Mr. Snowden, Mr. Thomas, Mr. Sidney Webb, and Sir Henry Slesser, supported the Government.

The subject has since become a matter of fierce controversy in the Labour Party. Mr. Kirkwood's reply to this complaint is a surprising one. In a speech in South Wales on Sunday he declared that he was selected by the Executive of the Parliamentary Labour Party to raise the question in the House, and that Mr. Macdonald was in the chair. When questioned on this statement yesterday, Mr. Macdonald described it as absolutely untrue. He denied that the question had ever been discussed by the Executive; that any decision had been taken, or that Mr. Kirkwood had been asked to raise the subject in the House.

THE PRESS IN ITALY.

A SPIRITED PROTEST.

In a message from Rome last night, *The Times* Correspondent states:—The following Order of the Day was passed at the general meeting of the Foreign Press Association in Rome, and has been communicated to all Italian and foreign newspapers, and to the Italian authorities to-day:—

(1) That the Foreign Press Association having examined the situation created for foreign correspondents in Italy as a consequence of the criticisms, not to say threats, directed against them by certain organs of the Italian Press and by certain associations, and remaining strictly on professional grounds and outside any consideration in party politics, is (1) Of the opinion that the members of the Association have shown no less discretion and tact towards Italy than has been shown by Italian correspondents in all the capitals of the world; and, further, that the foreign Press as a whole, in reporting and judging Italian events has clearly availed itself of the same liberty as the Italian Press has taken full advantage of in dealing with foreign events.

(2) Is of the opinion that attacks of a violent nature systematically directed against the persons of foreign correspondents, which find no counterpart in the newspapers of other countries, as have recently occurred, are inadmissible, and the Association regrets that a section of Italian journalism is anxious to injure the bonds of comradeship which should unite all professional journalists.

(3) Deems it prudent to insist on the right of foreign correspondents to gather information from all sources, without being in consequence accused of staking part in the strife of party politics, of which its members are, and intend to remain, strictly observers.

(4) Energetically rejects the Press campaign collectively directed against foreign correspondents—a campaign which casts grave doubts on the professional honesty of the whole class of organised correspondents, and is prejudicial to their recognised rights in all countries—declares that should this state of affairs continue it will be necessary for the Association of the Foreign Press in Rome to consult with all other similar Associations with a view to taking a united action, and decides to send a copy of the present Order of the Day to the Italian foreign correspondents and to the Italian authorities.

NO NEW REQUEST BY GERMANY.

PROBLEM OF DISARMAMENT AND SECURITY.

BERLIN, Monday.

Telegrams from London and Paris were published in the Berlin Press this morning to the effect that the German Government had informed the Allies of its desire to take part in a conference on disarmament and security, but that the French Government had declined to allow Germany to be heard in connection with the report of the Inter-Allied Military Mission of Control.

I am informed that no official step in this sense has been taken by the German Government and that the last communication on the subject was that contained in the German Note of January 7th, which stated that the points of difference could only be cleared up by means of mutual understandings, and added that in any future negotiations on disarmament and evacuation the Allies must be guided by the common interests of Europe in the continuation of this policy if the conflict created by them was to be settled speedily.

This is, however, now being construed in certain quarters here to represent a request for a settlement by conference. There is, however, good reason for believing that the Luther Cabinet would be quite willing to take part in any negotiations, having as their object a large general settlement.—(*The Times* Correspondent.)

THE WEMBLEY DEFICIT.

It is said that no exhibition in the history of exhibitions has ever succeeded in making a profit. Therefore, observes the *Daily Express*, the Wembley deficit of £1,950,000 revealed in the White Paper issued yesterday is not altogether without precedent. The British Government propose to pass the British Empire Exhibition Bill which increases the Government guarantee by another half-million pounds, making a total guarantee of £1,000,000. Even this is not final, for if there should be a further deficit this year the Government will undoubtedly be called upon to increase their contribution. The taxpayer, however, will expect the organisers to Exhibit by last year's experience. We are told that the financial administration will be strengthened, and that the Board of Trade must be satisfied before Parliament is asked to authorise the new guarantee.

At a meeting of lay assistant teachers employed in convent schools, which was held on the 19th inst. at 36 Parnell square, Dublin, a resolution was passed protesting against the delay in bringing them within the benefits of the National Teachers' Pension scheme.

BIG LOSSES AT WEMBLEY.

JUST SHORT OF TWO MILLIONS.

PARLIAMENT ASKED FOR £1,000,000.

DEFICIT MAY BE WIPED OUT THIS YEAR.

A deficit of £1,950,000 on the British Empire Exhibition last year was disclosed yesterday in official figures, published as a White Paper. More than half of this loss was privately guaranteed. Parliament is to be asked to guarantee an amount which, with the sum already sanctioned, will be £1,100,000.

Originally the Government guarantee sanctioned £100,000 in respect of any loss which might arise from the holding of the Exhibition. The carrying out of the Wembley enterprise on a scale much larger than had been contemplated led, states the White Paper, to greatly increased capital expenditure.

In consequence it was decided to introduce a bill increasing the £100,000 guarantee to £600,000. The financial resolution on which the bill rested was agreed to on May 14th, 1924, but Parliament was dissolved before the measure had been read a second time.

In the British Empire Exhibition Bill which it is proposed to introduce the amount guaranteed by the Exchequer will be increased to £1,000,000. The object of this further increase of £500,000 is to provide the Exhibition authorities with finance to meet the expenses of re-opening this year. In a memorandum of the proposed guarantee issued to-day it is stated that the Exhibition authorities have given the following figures relating to the financial results of last year's Exhibition:—

EXPENDITURE.

Cost of site construction, etc.	£2,050,000
Maintenance — Publicity, Upkeep of Roads, Buildings and Grounds, Music, Salaries and Wages, Police, Bank Charges, Demobilisation, etc.	£950,000
Total Expenditure	£3,000,000

REVENUE.

Receipts from Admissions, Rent of Space, Concessions, etc.	£2,100,000
Amount Advanced by Lloyds Bank	1,800,000

In addition to this liability, the Exhibition authorities are liable for £150,000 in respect of entertainments duty on admissions to the Exhibition, which brings the total deficit to £50,000 short of two million pounds.

Against this liability is the following:—

The Exhibition Guarantee Fund	£1,167,991
The Government Guarantee	100,000

If all of the guarantors were called upon to pay, therefore, there would be a deficit of practically three-quarters of a million pounds on the venture. The Government is asked to guarantee now a million pounds additional to the £100,000 already sanctioned.

HOPES FOR A PROFIT.

This proposal, of course, is not new, for the Government agreed to it some time ago subject to the provisos that there should be sufficient Empire support to a 1925 project; that the guarantors other than the Government should continue their guarantees, and that the financial administration should be strengthened. The Exhibition authorities may fairly contend that these stipulations have been met in every respect.

The Board of Trade has to be satisfied on this point, however, before Parliament is asked to empower them to grant the additional million pounds guarantee.

It is only right to point out that the Exhibition authorities believe the holding of the Exhibition for a second season will result in a clearance of the deficit if the support they confidently anticipate is forthcoming.

OPENING DATE.

In the House of Commons yesterday it was stated that it was proposed to open the Exhibition in the first week of May, and to keep it open until the end of October.

ATLANTIC MAILS BY AIRSHIP.

EX-ZEPPELIN TO GO TO ENGLAND THIS SUMMER.

IRISH TIMES FOREIGN SERVICE.

FROM OUR OWN CORRESPONDENT.

LAKEHURST (NEW JERSEY), Monday.

It is announced to-day by the Commander of the United States Navy dirigible, Los Angeles, which has just completed a successful trip to Bermuda and back, accomplishing the journey in twenty-four hours, that the air liner will in all probability fly the Atlantic to England during the summer.

An experiment will be made carrying the American mails to Europe on the trip. The Los Angeles was formerly the ZR 3, and was built at Friedrichshafen, from whence she flew to America last year.

MR. LLOYD GEORGE'S ILLNESS.

When he visited Mr. Lloyd George last night, the doctor found a marked improvement in the patient's condition. His temperature is settling, but there is no indication at present as to when he will be able to travel. Mrs. Lloyd George arrived at Birmingham yesterday.

The Red Army is now stated to number 510,000 men (says a Moscow message).

The raising of the hospital ship Narodovolets, which sank several years ago in the Neva, was completed yesterday (says a Moscow message).

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LONDON LETTER.

THE KING'S ILLNESS.

59 FLEET STREET, LONDON,
MONDAY NIGHT.

King, when visited by his medical rs this morning, had a temperature normal; but it has been a feature illness that there has been a marked f temperature by day, with an in- at night. Improvement in his con- however, is manifest, and it would bly have been much greater if the er had been more favourable. I stand that the doctors are really s that His Majesty shall leave n as soon as possible, since a return gy weather might be prejudicial to covery. He inherits from his father n of bronchitis, known as capillary, though not very dangerous, needs for a complete cure. Until he is gly recovered the King will not lowed to smoke or to indulge in exercise.

s unlikely that Their Majesties will e to leave for a cruise for another ght, when the time will be fast aching for the departure of the of Wales on his South African and in the circumstances it is quite le that a Privy Council Commission for the King may be appointed. Stamfordham paid a visit to the Minister to-day, and it is understood that this point was discussed. A ission certainly will be necessary King, the Heir Apparent and the of York are all absent from the ry at the same time.

Journeys.

King is a widely travelled man, s journeyings have been mainly to under the British flag. He knows e high seas of the world, but little European capitals. When, with ueen, he paid his State visit to , it was the first time that he had in the Eternal City since he was al cadet, and the Queen had never there. State visits have been paid erlin, Paris and Brussels. King d was well known at Homburg, ehad and Biarritz, and Queen is paid a number of visits to the of France; but the King and Queen gone but little out of the Empire, have not made a cruise in the erranean since His Majesty came to rone.

Political Lawy.

Committee of the Cabinet of which Birkenhead is Chairman met to-day gin its examination of Mr. Mac- 's Political Levy Bill. It is a body and includes Sir Arthur Steel- and, the Minister of Labour, and Sir Cunliffe Lister, the President of oard of Trade. The Committee will er the bill from every point of view, nly to judge its possible effect on rative trade unionists, but also the political standpoint. The t will wait for the report of this ittee before it decides upon the line it will take. An exhaustive inquiry most favoured idea at the moment cial circles, but the rank and file, lly, want the bill.

danger to the trade union move- which is threatened by the Political Bill has rallied all sections of the ent into opposition. On Friday a ence of the Trade Union Councils the General Council of the Trade Congress will meet in London for purpose of co-ordinating activities hout the country. It is quite le that this meeting will be a for to a demonstration against the ure the object of the assembly is ke any emergency that may arise al rather than local. The General il will give orders in the event of arge development, and area groups ades Councils will see that they are d out. This will give the Com- ss an opportunity of which they ake full advantage.

Balfour's Position.

re is talk at West

DUBLIN CHAMBER'S PROPOSALS.

Continued from Page 7, Column 2.

the fund, in view of the abnormal increase of unemployment, consequent upon abnormal depression and dislocation of trade. A widespread feeling, however, exists that there is much abuse of the Unemployment Insurance Acts, and considerable demoralisation amongst unemployed persons, due to the fact that the incentive to work is diminished by the opportunity to obtain a subsidy without working.

We suggest that an inquiry be made into the whole question of unemployment insurance, with a view to the prevention of abuses.

CONSTRUCTIVE CRITICISM.

So far as the suggestions made in this report recommend a change in policy, they might be construed as reflecting upon the Government's procedure in preparing previous budgets. That is not our intention.

We recognise that the more pressing problems of restoring order and stability—the first essentials for the existence of trade—have fully occupied the time of the Ministers, and that they have not had an earlier opportunity of dealing with the matters to which we now draw attention. The difficult nature of the task they have performed, under most trying circumstances, is fully appreciated by the business community, and its success has earned for the Government the warm support of all those engaged in trade in the Free State.

No department was faced with greater difficulties in carrying out its new duties than the Ministry of Finance. We consider that a time has now arrived when the financial position can be effectively reviewed, and our proposals are intended as a constructive effort in that direction.

THE SCHEDULES.

Accompanying the report are several schedules, which are summarised as follows—

Estimated "Ordinary" Receipts for 1924/25	£52,055,300
Deduct:—	
Estimated "Ordinary" Expenditure for 1924/25	£2,875,861
Excess of "Ordinary" Receipts over "Ordinary" Expenditure.	£1,299,340
Estimated "Special" Expenditure for 1924/25	£14,170,322
Deduct:—	
Estimated "Special" Receipts for 1924/25	4,592,000
Excess of "Special" Expenditure over "Special" Receipts	£9,578,322

SUMMARY.

Excess of "Special" Expenditure over "Special" Receipts	£9,578,322
Deduct:—	
Excess of "Ordinary" Receipts over "Ordinary" Expenditure.	1,299,340
Deficiency disclosed by the published Estimates of Receipts and Expenditure for 1924/25	£8,278,982

The "Ordinary" Receipts represent the receipts from ordinary sources, viz.:—Customs, Excise, Estate Duties, Stamp Duties, Income Tax, Super Tax, Corporation Profits Tax, and the Postal Services.

"Special" Receipts are:—Motor Vehicle Duties; the proceeds of the special rate under the Damage to Property (Compensation) Act, 1923; the instalments of the British contribution towards compensation, and the entire miscellaneous receipts.

"Ordinary" Expenditure is taken as representing the expenditure on the services which it has been so far decided to maintain, including:

(a) £2,000,000 for the Army, and

(b) The pensions which have become payable as a result of the Treaty.

It also includes some small non-recurrent items which have been left in to off-set to some extent special items for which provision may have to be made in 1925-26 and subsequent years.

The following were treated as "Special" Expenditure:—Payments to Road Fund, Repayment of Free State Bills, Repayment of Savings Certificates, Local Loans (Vote 8), £233,000 of Vote 11, Property Losses and Personal Injuries Compensation (Votes 14 and 15), the cost of the Army (Vote 16), and over £2,000,000 capital issues under the Telegraph and Unemployment Insurance Acts.

The Committee adds:—We wish it to be clearly understood that the word "ordinary" is not to be construed as "normal," it is merely used to denote the classes of receipts and expenditure with which, in the absence of special conditions, the Finance Minister would have to deal in his Budget statements, and with which, again in the absence of special conditions, he would accordingly be concerned in considering the adjustment of taxation. On the basis indicated the schedule shows that the excess of estimated special expenditure over estimated special receipts is £9,968,322, while the excess of estimated ordinary receipts over estimated ordinary expenditure is £1,309,340, leaving the net deficiency of £8,658,973, disclosed by the published estimates of receipts and expenditure for 1924-25.

WHY I AM A UNIONIST.

EARL BALFOUR AND CLASS WARFARE.

Why he is not only a Unionist, but a Conservative Unionist, was explained by Earl Balfour in a speech, which he delivered in East London last night in connection with the London County Council elections.

He was a Conservative, he said, because he was absolutely certain that no community in this world had ever flourished or could ever flourish if it were faithless to its own past. He liked to add the name Unionist because the merits of union were too little remembered and too little valued in these times. The unity of the British Empire, if it could be built up with the strength and solidity which all hoped, was an entirely new experiment in the history of the world.

There was no more abominable creed than that of class warfare. Prosperity, no success, no increase, no diminution in social evils by which they were surrounded, could ever be expected or would ever flow from a creed based upon hatred. Co-operation must be the basis of every species of success. It was only by co-operation, friendliness, mutual service by all classes working together for one great object, that the future of the country and of their children and grandchildren ultimately depended.

He should look in despair on the future of his country if he thought that the pernicious doctrines now being preached in face of the unvarying experience extending to every country, were going to be tried by the reckless professors of novelty who addressed them

RUNAWAY MOTOR CAR.

CHARGE AGAINST DRIVER IN TOTTENHAM CASE.

The Dalston owner-driver, Norman Henry Walter Seaman, who last Saturday was committed on the Coroner's warrant, charged with the manslaughter of William Robert Moon, a Tottenham plasterer, made a formal appearance before the magistrates at Enfield yesterday on this charge, and was remanded until next Thursday at Tottenham. It is alleged that Seaman knocked down five pedestrians with a motor car, which did not stop, Moon being so seriously injured that he died a few minutes after admission to hospital.

Mr. Edmond O'Connor represented Seaman, and put in a plea of not guilty. Superintendent Neal, of New Scotland Yard, and Divisional Detective Inspector Page, were in charge of the prosecution. Inspector Page said that on Saturday he was present at the inquest when a verdict of manslaughter was brought in against Seaman by the Coroner's jury. Later he saw the accused at Tottenham Police Station, and told him that he would be charged with killing Moon at Ferry Hill, Tottenham, on February 14. He made no reply. While he was being searched he said, "I don't remember running into anybody that night." Bail was allowed.

A deputation representing the Convention of the Royal Burghs of Scotland yesterday urged upon the Prime Minister the desirability of raising the status of the office of Secretary for Scotland.

BUSINESS FIRMS
Requiring Women Typists or Clerks should call up 51364 (ROSSA COLLEGE, Stephen's Green). 185 Certificates in Shorthand, Typewriting, etc., gained by pupils during 1924.—(Advt.)

STATE SHIPPING A FAILURE.

AUSTRALIA'S LOSS OF £11,000,000.

INDUSTRIAL AWARDS BLAMED.

MELBOURNE, Monday.

The Commonwealth Government Shipping Line proved a costly failure, and the Government is taking immediate steps to dispose of the fleet of thirty-two ships.

The losses on working since 1921 and the sum written off amount to £11,001,631; in 1921 and 1922 the loss was £1,171,569, and in 1922-23 £1,626,150. In June, 1923, the capital value of the fleet was written down from £19,766,668 to £8,718,500, a depreciation of £8,048,432.

The Shipping Board states that the Line cannot be run without serious loss while the ships remain under the Australian register and subject to Australian industrial awards. The Government will immediately invite tenders for the purchase of the Line on condition that the purchaser maintains a regular service between Australia, Great Britain and the Continent of Europe, that there is no increase in fares or freights, and that no arrangement is made with any shipping combine. If a satisfactory tender is obtained the Government will recommend Parliament to accept it.—*The Times* Correspondent.

THE BOAT RACE.

OXFORD PREPARING A SURPRISE.

The *Evening Standard* states that the Oxford crew are preparing a surprise for the forthcoming University boat race. Mr. Pocock, the boat-builder, of Putney, has been commissioned to construct a somewhat peculiar craft for the Dark Blues. The normal boat used for years in these contests has been over 63 feet long.

Dr. Bourne has designed a craft which will be nearly four feets shorter, on the streamline principle, and this is now well on the way to completion. It is maintained by some Oxford enthusiasts that the cutting down of the length by four feet, and other novel features included in this craft will give the Oxford crew a great initial advantage.

PRE-HISTORIC ANIMALS.

SKELETONS FOUND IN BOLIVIA

NEW YORK, Monday.

The Director of the Field Museum in Chicago yesterday received a letter from Professor Elmer S. Riggs, leader of the Museum's expedition to Patagonia and Bolivia, announcing the latest news of his expedition.

"In the Bajia Valley, near Tupica, Bolivia," Professor Riggs found a great number of fossilised skeletons of pre-historic animals of huge size, skeletons not only of the South American glyptodonts and pre-historic sloths, but also North American mastodons, lamas as big as camels, sabre-tooth tigers, mammoth bears and wolves, and species of the Northern horse family.

Professor Riggs, in his letter, advanced the theory that Patagonia was once a Continent in itself, which was later joined by a natural bridge to the main Continent. The animal life which developed there then was brought into contact with animal life from the North, and in Bolivia waged a war of mutual extermination.—(*The Times* Correspondent.)

UNIVERSAL PEACE.

PRESIDENT COOLIDGE ON THE ADVANCE OF AN IDEAL.

WASHINGTON, Monday.

President Coolidge, receiving the delegates of the Women's Conference on National Defence, declared that, proportionately as the nations made progress in creating effective tribunals for the settlement of international controversies, they found themselves able to lessen military establishments.

The President made no direct reference to another arms conference, but he did say, "I believe an appeal to the public mind would be fortunate in its location as ours, can, and should, set an example of moderation in armaments and invite others to pursue a similar programme." He added that the power of public opinion convinces the nothingness of such a purpose of moderation without aggression, it would be easier for other nations to adopt a similar attitude.

"Ideal" is a universal and sacred peace, while it had not stopped wars, was more definitely and widely entertained than ever before. That was a great advance. "We shall not have reached the end of perfection when peace has for several generations, but it can hardly be doubted that the purpose and aspirations of mankind are definitely, intelligently, and insistently outlined in an effort to make war an impossibility in this world. Meanwhile such a measure of preparedness is necessary, and shall be a guarantee against aggression without committing the nation to militarism."

Mr. Coolidge did not think that the abolition of the Army and Navy would be correct an example to set to other nations, but military and naval establishments might be so limited as to assure that there was no intent of aggression.—(Reuter.)

COMMONS QUESTION.

In reply to a question in the House of Commons yesterday, Mr. A. Chamberlain said that the subject of an Armaments Conference was periodically mentioned in conversation that he had with the late American Ambassador to this country. No communications had passed between the two countries at the moment, and it was undesirable that he should make any further statement at present.

FLYING IN THE EAST.

AEROPLANES FOR PERSIAN WOMEN.

IRISH TIMES FOREIGN SERVICE.
FROM OUR SPECIAL CORRESPONDENT.

TEHERAN, Monday.

The increasing popularity of aeroplane travelling in Persia is leading to official consideration of proposals for establishing permanent air services throughout the country.

The German Junker Aeroplane Manufacturing Company have already supplied a large number of machines to wealthy Persian women, who have taken up flying as a hobby. Commercial interests are also making considerably more use of the aeroplane for business purposes.

At the moment negotiations are progressing with the Persian Premier for the establishment by the German concern of an air mail service to Russia.

When this is established, it is declared, the journey between London and Teheran will be shortened by at least two weeks.

EGYPTIAN VILLAGE DESTROYED.

30 PERSONS DEAD AND 36 INJURED BY A FIRE.

CAIRO, Monday.

The village of Pahmania, near Damanhour, has been almost entirely destroyed by fire. Thirty persons are dead and thirty-eight seriously injured. Five hundred huts have been burned down.—(Reuter.)

SIRDAR MURDER INQUIRY.

CAIRO Monday.

Nokrashi Bey, Under Secretary of the Interior in the Zaghlul Government, who was detained in connection with the inquiry into the murder of the Sirdar, was released to-day. He immediately called upon Zaghlul Pasha.

IRELAND'S NATURE RESERVES.

BOARD OF TRUSTEES SUGGESTED.

"Nature Reserves and National Parks" was the subject of a discussion at the Royal Irish Academy House, Dawson street, Dublin, yesterday.

Dr. Lloyd Praeger asked how far did plants in Ireland need protection, and in what manner could that protection be achieved. He held that protection was needed in certain parts of the country, particularly in Donegal, Connemara, and along the East coast, where they wanted some authority to say whether they wanted some authority that would forbid the building of roads, houses or drains.

Mr. R. Ball Moffat said, in reply, that bodies like the Royal Irish Academy should be consulted in carrying out such a scheme as that suggested, because some animals, plants and birds would benefit more from protection than others.

Mr. M. Forbes, Forestry Division, Department of Agriculture, stated that the Department now had twenty centres, and was increasing the number at the rate of two or three per annum. Nothing would be done to alter the rare equipment placed wonderfully successful.

The snow was everywhere heaped into large piles by means of snow ploughs, and was then shovelled into portable metal basins of huge dimensions. Against the sides of the latter jets of steam played, with the result that the contents were melted at the rate of 1,350 cubic feet per hour.—(*The Times* Correspondent.)

FIRE IN A STABLE.

TWO HORSES DESTROYED.

Two horses and a donkey were burned to death last night in stabling at the rear of Brighton terrace, Sandycove. The origin of the fire is unknown. Before it was discovered the roofing had collapsed. A small quantity of hay and oats was also destroyed.

The property belonged to Thomas Kelly, 16 Glasthule Buildings, and the damage done is estimated at over £50.

Mr. Austen Chamberlain, in the House of Commons yesterday, said that no step was being taken for the appointment of a British Ambassador at Moscow.

Thousands of ladies keep a box of Martin's pills in the house. Those who use them recommend them; hence their enormous sale. Price 8s. Sold by all Chemists and Stores; or post free from Proprietors, Martin, Chemists, Southampton.—(Advt.)

DUBLIN AND THE PROVINCES.

DUBLIN.

Ancient Order of Hibernians.—Mr. John P. Gaynor, President of the Dublin County Board of the Ancient Order of Hibernians, was entertained by members of the Order last Saturday night, and received presentations and an address on the occasion of his appointment to a position in Belfast.

Bibliographical Society.—Papers on the bibliography of Denis Florence McCarthy, and of T. D'Arcy M'Gee, Richard H. Shiffington, by Mr. James Coleman, and "Odds on, *Hibernia Dominosa*," by Mr. E. R. McC. Dix, were read last night at a meeting of the Bibliographical Society of Ireland.

PASSENGERS BY B. AND I. LINE VIA LIVERPOOL.

ARRIVALS.—Mr. Gann, T. Sandy, Miss (Ilasford, T. Kirwin, H. V. O'Neill, Mr. Thomas, R. Lewis, Mrs. Lewis, T. Hastings, B. Mills, Miss Mills, J. H. Rea, T. Watson, Dr. Maguire, M. Middleton, Dr. O'Neill, Miss G. Cook, Hall Lyons, D. Oliver.

DEPARTURES.—Mr. and Mrs. Cairns, J. Cairns, D. Barry, T. Beckett, E. Parker, T. Tierney, R. Burke, G. Vernon, W. Marks, E. W. Hogan, J. J. Reid, P. D. Fitzgerald, T. O'Keefe, G. Lutgens, T. Skelly, Miss Robbs, Mrs. Rush, Mrs. Ahern, H. McDonald, Mr. and Mrs. Adair, Mr. and Mrs. Ingram, G. Coulter, Hanrahan, J. Doyle, Mr. and Mrs. Neering, railway crossing the centre, with charges on the ingoing, without giving him any change or double. The bicycle was put out of action and the rider was sent sprawling on to the road.

He raised himself up, his face bleeding and his clothes torn, and, seeing the motor-car of the van leaped out to ride him, he again whipped out his revolver and held them at bay. Keeping his pursuers covered he retreated to the level crossing, and dashing through the gates as they were being swung back for an approaching train, he put the railway between himself and his would-be captors.

A constable on a motor cycle took up the chase, as did a number of civilians, with whatever weapons came first to hand.

MUNSTER.

Work for Queenstown Yard.—The Furness-Withy steamer, Jessmore, 3,911 tons, arrived at Queenstown yesterday under its own steam for repairs to defective machinery. The Jessmore, bound from Leith and Belfast, with general cargo for New York, was previously reported eight hundred miles out, in the Atlantic, when a mishap to the shafting occurred. Repairs will be carried out at Haulbowline Dock.

ULSTER.

Raid on Orange Dance.—While a dance was in progress last Friday night in Monaghan National School, half-way between Letterkenny and Ramelton, two men wearing masks, and one of whom carried a revolver, appeared at the door and demanded the money that had been collected. One of the dance officials refused to hand over the proceeds, and with the assistance of other men pulled the masks off the raiders. The two men then fled without taking anything.

Strange Lateness.—The Ministry of Local Government has requested the Cavan Board of Health to dismiss the County Home porter. The inspector of the Department states, in his report: "I consider the gate porter at County Home and Hospital unfit for the position, because I believe the man is suffering from chronic laziness, and does not like work, which he neglected to clean after I had drawn his attention to the matter. He never does anything but write up his book." The County Board has dismissed the porter.

CONNAUGHT.

Irregulars' Mixed Bag.—The Judge at Mayo Circuit Court yesterday reported for £35 in a compensation claim for £50 cl. made by the St. Columba's Co-operative Society of Ardnaglass, for goods stolen by irregulars between May 30, 1922, and the following January. The goods included bacon, tobacco, butter, soap, boot polish, and writing materials. Laing, jeweller, Westport, was awarded £50 for goods, which included a wristlet watch. The Representative Church Body was awarded £6 for damage to the windows of Slingan Church in August last.

Flood Countryside.—At a recent meeting in Belclare, Co. Galway, resolutions were passed calling on the Government to drain 3,000 acres in the district. It was stated that the area was under water for eight months in the year. Some houses had been abandoned for the last five months, children could not go to school, and doctors and clergymen could not visit the sick. Belclare (Claretuam) parish, Co. Galway, contains 4,950 acres and has a population of 3,000.

Alleged Anti-Police Demonstration.—John King and Michael M'Hugh, Castlebrassil, Kells, were recognised in the Court, were remanded at Headford, Co. Galway, in custody on a charge of leading a party of twenty men, armed with sticks, to threaten the Civic Guards at Castle Lalla, Tuam.

Neglected Children: £10 Fine.—Michael Comer, Cuilath, Caherlistrane, was fined £10 at Headford last Saturday for cruelty to his children. On a visit of Dr. James Mahon, Clerk for the Prevention of Cruelty to Children said that Comer's house was in a terrible condition. His daughter had not had a change of clothing for three months.

Sensational Verdict.—Mary Hynes, Montrose, Headford, aged 75 years, was fined £200, mitigated to £12, at a local court last Saturday for "hackouring and concealing" a bottle of poteen. The defence was that the bottle contained turpentine.

LEINSTER.

Louth Rates.—Louth County Council's rates for the year ending March, 1926, adopted at a meeting yesterday, show an increase of 3d. and 7d., respectively, in the Ardee and Drogheda districts, and a reduction of 3d. in the Dundalk district. There is an increase of 10d. all round on land, to cover the first of seven yearly repayments of the money borrowed last year for the relief of the rates on derelict land. There is also an increase of £1,094 in the demand of the Richmond Asylum this year, and the chairman said that he believed that there was extravagant administration in Richmond. The Commissioners had considerable trouble when the Lunacy Commission reported this year. The cost of 43 inmate in the three Institutions in Louth amounted to £36 as against £28 in Richmond, and, while they did not suggest that an inmate should be fed as cheaply in an asylum as in a local hospital, the difference was too great, and, to his mind, pointed to extravagance. A member said that whilst he hoped they would get a new separate asylum, he also hoped that the patients would be as well treated as they were in Richmond, which was second to none in England for the kindness and attendance and general care of patients.

Importance of Fire Service.—A verdict of death from burns was returned at an inquest in Dundalk yesterday into the death of Annie McCarthy, aged 70 years, Seatown terrace, Dundalk, whose clothes caught fire while she was reaching up to the mantelpiece in her parents' home. The mother said that the fire screen had not been in front of the fire. "I was sure the fire was black." The Coroner said that people could not be too careful in the use of fire screens.

Meath's Budget.—Meath County Council at its quarterly meeting in Navan, yesterday adopted the budget for the year ending March 31, 1925. The total required to be raised by rates is £145,504 2s. The amount required for purposes of the Meath Vocational Committee is £2,720, which is £1,000 less than that for the current year. Mullingar Asylum demand is £21,624 11s. 5d., which is an increase of £260 5s. 7d. The total estimated expenditure on the roads is increased by £1,416.

Organising the Farmers.—Major John Loftus, speaking at a meeting of the newly-formed Branch of the Farmers' Union at Gowerabridge, County Kilkenny, last Sunday, said that if the country was to prosper agriculture must be developed properly, and that could be done only if all farmers assisted in the work. Local expenditure was the farmers' heaviest burden; therefore, it was necessary that they should be strongly organised, so that their strong representation on the county councils.

Cruelty to a Donkey.—John Cannaina, Ballisstrow, was fined £5 at Dunclody, County Wexford, last Saturday on a summons for cruelty to a donkey. Mr. Fleming, for the Prevention of Cruelty to Animals, said that cruelty to a donkey by leaving it tied in a field all night.

THE SETTLEMENT OF STRIKES.

CANDIDATE'S PROMISE AT ELECTION MEETING.

Two small meetings were held at Bolton street and Finglas road, Dublin, last night in support of the candidature of Mr. D. O'Connor, who contests the north central seat.

He appealed to the working classes to cast their votes in favour of the Government nominees in order that the Government's schemes, such as the electrification of the Shannon scheme, might be pushed forward without delay. He promised that he would urge upon the Government, if elected, the setting up of machinery which would put an end for ever to the periodic strikes, and commonsense method of composing differences between employers and employés.

Mrs. Collins O'Driscoll was the other speaker.

SNOW-MELTING MACHINE.

HOW VIENNA CLEARED THE STREETS.

VIENNA, Monday.

Vienna was visited yesterday morning by its second snowfall this winter. The fall was for forty-eight hours of so heavy a nature that the authorities decided that exceptional means were necessary to clear the streets carrying the traffic.

Accordingly, the city for the first time brought into action its recently completed wheeled machine designed for the melting of large snow masses in the streets. The result of the new equipment proved wonderfully successful.

The snow was everywhere heaped into large piles by means of snow ploughs, and was then shovelled into portable metal basins of huge dimensions. Against the sides of the latter jets of steam played, with the result that the contents were melted at the rate of 1,350 cubic feet per hour.—(*The Times* Correspondent.)

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BIRMINGHAM MAN HUNT.

FUGITIVE WITH A REVOLVER.

A sensational man-hunt, in full cry in Warwick, started on the outskirts of Kenilworth on Saturday afternoon, and ended in a village 10 miles south-east of Birmingham on Monday. The fugitive, Frank Cooke, a Birmingham man with a criminal record, had by his swindles left him with a worthless cheque in the dispute, Mr. Hartwell laid hands on Cooke, whose young fellow-lodger immediately produced a revolver.

Breaking free he leaped on Mr. Hartwell's bicycle, which was standing outside the shop, and rode for the open country. There was a hue and cry. Motorists and cyclists joined in. Nearing a railway crossing the fugitive was charged by the ingoing, without giving him any change or double. The bicycle was put out of action and the rider was sent sprawling on to the road.

He raised himself up, his face bleeding and his clothes torn, and, seeing the motor-car of the van leaped out to ride him, he again whipped out his revolver and held them at bay. Keeping his pursuers covered he retreated to the level crossing, and dashing through the gates as they were being swung back for an approaching train, he put the railway between himself and his would-be captors.

A constable on a motor cycle took up the chase, as did a number of civilians, with whatever weapons came first to hand.

WOOD-RENTON COMMISSION.

Sir Harry Foster asked the Colonial Secretary if his attention had been called to the proclamation issued by the Governor-General of the Free State, purporting to vary and enlarge the powers of the Wood-Renton Commission, and to amend the Indemnity Act, 1920, and thereby diverting for other purposes part of the money voted by the House of Commons, and if he had taken any and what steps thereon.

Mr. Amery writes in reply:—This proclamation gives effect to the agreement between His Majesty's Government and the Government of the Irish Free State, of which he gave the hon. member full particulars in reply to a question on the 16th December.

ADVERTISEMENTS ACT BREACH.

FINES IMPOSED.

The prosecutions instituted by the East Sussex County Council, in regard to the disfigurement of the South Downs by the erection of large advertisement hoardings on Patcham, were brought again before the Hove County Justices yesterday. There were five defendants—Thomas Gasson, the Uckfield builder and contractor, Ltd., Brighton; Gilgate Land, Ltd., the Palace Pier Cinema Theatre, Ltd., and the South Coast Land and Resort Company, Ltd.—and they were summoned for infringing a by-law passed by the Council with respect to the erection of advertisements on land, which had been confirmed in 1907, which laid down that no advertisement should be exhibited on any hoarding so as to be visible from the public highway, and to the prejudice of the beauty of the landscape.

Mr. Gasson was the owner of the land, and the advertisement complained of in his case was one advertising his public conveniences. His solicitor said that it was intended that he should erect hoardings to the other defendants who advertised their various businesses and attractions. The Cinema Company's advertisement was 170 feet by 9 feet, and the prosecution contended that the advertisements were hideous, offensive to the eye, and a desecration of the natural beauty of the landscape.

For the defence it was contended that the advertisements did not mar the landscape and that the by-law was passed to stop vandalism.

Mr. Gasson, who had not removed his advertisement, was fined the full penalty of £5 and £1 for each day until the advertisement is removed. The other four defendants, who had removed their advertisements, were each fined £1. Mr. The Court allowed the prosecution twenty guineas, and directed that Mr. Gasson should pay twelve guineas and the other defendants two guineas each.

Mr. Gasson gave notice of appeal on spiritual grounds.

The Sesana Bible and Medical Mission announced that they have received news of the death of Miss L. Johnson-Smyth, who, for the past 34 years, has been a missionary of the Sesana Bible and Medical Mission. She died on February 21 at Barkatoon, Benares, where she was head of the station. The Mission states that Miss Johnson-Smyth was a well-known figure in Benares, and greatly respected by all.

RUSSIA'S RULERS.

FIGHT FOR DICTATORSHIP.

STALLIN'S CLEVER MANŒUVRES.

IRISH TIMES FOREIGN SERVICE.
FROM OUR OWN CORRESPONDENT.

BERLIN, Monday.

M. Stallin's path to the Dictatorship of Russia, which was torpedoed by two formidable obstacles a year ago, to-day appears to be nearly clear. With Trotsky shelved, this active but stubborn member of the triumvirate is ruling Russia now, according to reports reaching Berlin.

In his attack upon Zinovieff, the leader of the Third Internationale, Stallin has chosen what he believes to be a shady distribution of the "Platinum Fund." Until recently the Third Internationale had been strong enough to distribute this money without accounting for it.

Stallin, however, has gained so much strength that he has been able to recall representatives of the Propaganda Department from England, France, and Germany, and to demand an accounting.

The amount involved is said to exceed twenty millions sterling. For months Stallin has been working for the Dictatorship of Russia. His first, biggest obstacle was Trotsky, who had a hold on the popular imagination. A series of clever manœuvres discredited the former chief of the Red Army. Now Stallin is turning his attention to the Chief of the Red Internationale, who is far from popular with the Russian masses. He could have brought charges of high living, bourgeoise habits and hypocrisy against Zinovieff long ago. It is well known that Zinovieff's style of living in Leningrad far overstepa the bounds of Communism. But Stallin has wisely waited until he could find a criminal charge to press.

In the distribution of the "Platinum Fund" he has a strong weapon.

Zinovieff once put out of the way, Stallin has only Kamanieff against him. The latter play a *rôle* of relative minor importance among the big men of the Soviet. His mistake in handling the English propaganda funds is considered an irreparable blunder. That Kamanieff is believed to be innocent of failure with his propaganda agency in London constituted the first step towards the breakdown of the stronghold that the Russian monarchy had on British workers.

Zinovieff has one distinct advantage in the battle—his association with Lenin almost since childhood. He worked with Lenin for more than thirty years. But Lenin, in his characterisation of Zinovieff, declared that he had no ability as a leader, and that he had no conception of Communism. Zinovieff was one of the men who gave the least impression of ability, but was before all the political charlatan and opportunist.

With the investigation into the "Platinum Fund," the fight between Stallin and Zinovieff is definitely on, and Russia is awaiting the outcome with intense interest.

IRISH PRISON OFFICERS.

THEIR PAY AND SERVICE CONDITIONS.

Mr. Amery, in the House of Commons, in reply to Mr. Hayes, who asked whether there was any agreement reached between His Majesty's Government and the Government of the Irish Free State governing the pay and conditions of service of the Irish prison officers when transferred to the Irish Free State, and that he would refer the hon. member to Article X. of the Articles of Agreement for a Treaty between Great Britain and Ireland, published as Command Paper No. 1560, of 1921, Article 7 (11) of the Provisional Government (Transfer of Functions) Order, 1922, and Articles 77 and 78 of the schedule of the Irish Free State Constitution Act, 1922.

T.C.D. MISSION IN BELFAST.

"A LINK BETWEEN NORTH AND SOUTH."

"Belfast is still a Christian city—more or less—and it would be extremely insolent and altogether unnecessary for me to speak of a mission to that city," said the Rev. Dr. Newport J. D. White, presiding at the annual meeting of Trinity College Mission in Belfast, held in the Museum, Belfast, yesterday, when he explained the origin of the project. The Chief Commissioner, he pointed out, was Mr. Arthur Barton, who spent some months in England investigating the missions worked in London by the Universities of Oxford and Cambridge, and being the lives of the students into touch with the lives of the artisan classes. It was the same time to provide relief to the rector and the curate, who were finding it impossible to reach all of the 15,000 people who lived in St. Mary's Parish.

Missions were one of the most important spiritual agencies, said Mr. White. Christian people, no matter what views they held on politics, ought to do their utmost to bring all parts of Ireland together, if not in one political system, certainly in sympathy, love, and mutual confidence. That Mission was a very important link between North and South. (Hear, hear.)

The Rev. H. Lyndon, head of the Mission, in proposing the adoption of the annual report, said that the fact that many others had claimed to have started the Mission was rather a compliment. It was most anxious that an effort should be begun at once to link the University and the Mission strongly together. Oxford and Cambridge had not found it impossible to work missions in London, and surely T.C.D. should be able to do similar work. Their work was growing, and they hoped to be able to extend the Mission Hall by the 1st April next. There had been a big debt on the hall, and, while it was the case that the bulk of the relief money which had been received came from Belfast, it was gratifying to know that a great many subscriptions came from all parts of twenty-six counties. (Hear, hear.)

Mr. Johnston, seconding, said that he was also in favour of sending representatives of T.C.D. to see what effect the Mission was having, and to take part in the work. He would ask for financial support, adding that he could not see why the Student Christian Movement should not get behind the project, why a Rugby match should not be played for the benefit of the Mission, and why invitations from the Mission's workers to speak at Trinity on the progress of their work.

The report, which was adopted, stated that the past year had been one of marked progress, and that the debt of £3,740 on the building fund, incurred by the construction of the mission hall in Rigg street, had been cleared off. In view of the achievements of the mission and its growing prosperity, it had been decided to build a supplementary hall. A debt of £320 still remained on the general fund. The loss during the year of many generous subscribers and helpers had added to their difficulty, and they deeply regretted the loss of Mr. Herbert Ewart and Canon J. R. Browne, a Vice-President of the mission and rector of St. Mary's Parish. The Committee expressed its gratitude to the Rev. E. C. Hodges, B.D., for his untiring work as hon. secretary of the mission.

CIVIC GUARDS SEARCH FOR ARMS.

Civic Guards from Watercourse Road Railway Station, Cork, visited several houses in the Blackpool area about 7 o'clock yesterday morning in a search for arms, but nothing was found.

THE SECRETARIAL COURSE at SKERRY'S COMMERCIAL SCHOOL, 10 Harcourt st., Dublin, is the best possible preparation for a Business Career, and includes expert tuition in Shorthand, Typewriting, Book-keeping, Office Routine, etc. Prospectus free.—(Advt.)

CORK'S GREAT PLAN.

Continued from Page 7, Column 3.

cost of living; it will give a chance to your manufacturers to regain their home markets and compete in foreign markets; it will help materially your export farmer; it will produce stability where stability is badly needed, and put new heart and hope in the whole Irish people, and urge them irresistibly forward, through the road that leads, through accomplishments, to stability and peace. (Applause.)

CRITICISM.

PROBLEM OF DEFICIENCY.

Mr. Carton proposed a vote of thanks to Mr. Punch for his statement, which, he said, was a model of lucidity and compactness, and if in the last resource the proposal was not adopted it would not be because of faulty advocacy on that gentleman's part.

If income tax were remitted, there would be an immediate decrease in revenue, and Mr. Punch proposed to make good that loss by a curtailment of expenditure. The question might fairly be asked—would that saving be sufficiently effective to enable the Minister to balance his Budget? If it was not, how would the Minister meet the deficiency? It was suggested that the deficiency should be funded; but would that make the country better off? There was a risk of overcapitalisation. If the income tax were removed, because it would provide an incentive to commercial enterprise and to an influx of capital into the country, which might have the effect of making us worse off than we were before.

The discontinuances of income tax would alter the incidence of taxation, and if Mr. Punch's proposal were carried the position should be taken into account. There was another aspect of the matter. They had to bear in mind that almost certainly the income tax would be reduced within the next few years, and that the difference would be so small between no income tax and the lower income tax that it might do away with the incentive to enterprise.

He would like to express the hope that the time was not far distant when Dublin business men—who were not so alert in intellect as the Corkmen—(laughter)—would have an opportunity of laying their views on this subject before a meeting of the Cork Rotary Club. (Hear, hear.)

NOT CONVINCED.

Mr. J. C. Eason, seconding the motion, said that the subject was a difficult and complex one, but it would be useful to bring out opinions for and against the proposal. He was not convinced that the proposal was on right lines. The country was labouring under a burden of heavy taxation, but they had reached a stage when it was a question of reducing expenditure. Expenditure must be reduced—(hear, hear)—and he believed that it could be reduced.

Among the sources available for revenue income tax stood in the very forefront; but the proposal to abolish, or reduce, income tax at present ruled out all other reductions on other methods of raising revenue. If Mr. Punch's proposal were adopted, the possibility of reduction in indirect taxation was wiped out. His personal belief was that the reduction of taxation on articles of consumption would be a distinct relief, and would confer a benefit to the same extent as a reduction in the income tax would do. In the majority of cases the reduction of income tax could not be reflected in the price of goods.

Production costs all round required to be reduced, and with the income tax on the same level as that on the other side of the Channel, if they got a reduction in the cost of living and stimulated the workers to produce more, a real advantage would be conferred, and capital would be found would invest capital in the Free State. After all, income tax was a flexible means of raising money with which to carry on the Government. It was a very fair all round. If he were asked, he should say: "Rely on income tax only and abolish other taxation." (Hear, hear.) To relieve income tax here and not to touch the tax on the food of the people was not a sound proposal.

COST OF COLLECTION.

Mr. Kevin Kenny said that he had been told that the cost of income tax collection was £80,000, and not the quarter of a million set down by Mr. Punch.

Mr. Sparkhall Browne said that he did not attach much importance to the proposal to abolish income tax, although he was grateful to the Cork gentlemen for having spurred up the whole country on the subject. It was the one form of taxation which applied to every person according to his means.

Dr. Hennessy said that he did not think that it was practicable to abolish income tax. To do so would impose a burden on the class who could not afford it, and increase the cost of living. But income tax must be reduced to a lower level than it was in England. (Hear, hear.)

Mr. M. O'Brien said that the Government should not be allowed to indulge in all sorts of taxation. Expenditure should be cut down. There was one thing in particular to which attention should be directed, and that was the giving of pensions to young men who desired to retire from the Civil Service. Although these men were capable of rendering good service to the State for many years more, they were given magnificent pensions, which they took and spent abroad.

Lower taxes were absolutely necessary, and it was pleasant to think that the cry for reform came from Cork; for as they all knew, Cork created the Government and what Cork asked for the Government would have to do. (Hear, hear, and laughter.)

Senator Nesbitt also contributed to the discussion.

MR. FLINN.

Replying to the vote of thanks, Mr. Flinn took the place of his colleague, Mr. Punch. He said that it was quite possible that in asking the Government to do the big thing they were preparing it to do a small thing. Many of his friends were merely pushing the movement for a general reduction in income tax, and if they succeeded they would have done a good thing. (Hear, hear.) They wanted to relieve Irish capital which should be used in producing wealth from the burden that it bore.

Although income tax might be a convenience to a highly developed State possessing a large amount of capital, and probably looking for outlets for that capital, it was a very different question in a country which had poured out the whole of its liquid capital, except that which could not get away without destroying the value of that fixed capital. He mentioned the case of a man from America, who placed 750,000 dollars on the desk of a Cork bank manager, saying that he was prepared to expend that sum and a great deal more in building hotels along the coast of the West and South of Ireland, but he would not pay 6s. out of every 14s. earned, and that 750,000 dollars went back to America.

Another man who had £300,000 on deposit refused to invest it for the same reason. He believed that the proposal which they in Cork had brought before the country was fundamentally sound, and that if it were adopted it would change the whole face of industrial Ireland. (Applause.)

SCHOOLMASTERS' DUTY.

TO ADVIS

S GREAT PLAN.

d from Page 7, Column 3.

it will give a chance to your
to regain their home market
n foreign markets; it will help
ir export farmer; it will pu-
where stability is badly needed,
heart and hope in the whole
and urge them irresistibly for-
the road that leads, through
ts, to stability and peace.

RITICISM.
M OF DEFICIENCY.

proposed a vote of thanks to
his statement, which, he said,
lucidity and compactness, and
resource the proposal was not
uld not be because of faulty
at gentleman's part.
tax were remitted, there
immediate decrease in re-
Mr. Punch proposed to make
by a curtailment of expenditure.
might fairly be asked—would
sufficiently effective to enable
balance his Budget? If it was
ld the Minister meet the de-
as suggested that the deficiency
led; but would that make the
off? There was a risk of over-
f the income tax were removed,
ld provide an incentive to com-
rise and to an influx of capital
y, which might have the effect
us worse off than we were

nuance of income tax would
ence of taxation, and if Mr.
sal were carried the position
en into account. There was
of the matter. They had to
hat almost certainly the income
reduced within the next few
st the difference would be so
no income tax and the lower
d it might do away with the
erprise.
e to express the hope that the
r distant when Dublin business
e not so alert in intellect as
(laughter)—would have an
laying their views on this
a meeting of the Cork Rotary
hear.)

T CONVINCED.

son, seconding the motion, said
was a difficult and complex
ould be useful to bring out
d against the proposal. He
ced that the proposal was on
e country was labouring under
eavy taxation, but they had
e when it was a question of
editure. Expenditure must be
hear)—and he believed that it

ources available for revenue
od in the very forefront; but
abolish, or reduce, income tax
d out all other reductions on
of raising revenue. If Mr.
al were adopted, the possibility
indirect taxation was wiped
al belief was that the reduc-
n on articles of consumption
inct relief, and would confer a
same extent as a reduction in
would do. In the majority of
ion of income tax could not be
price of goods.
sts all round required to be
with the income tax on the
hat on the other side of the
got a reduction in the cost of
ulated the workers to produce
dvantage would be conferred,
d be found who would invest
Free State. After all, income
flexible means of raising
which to carry on the
It was a fair tax all
were asked, he should say
ne tax only and abolish other
ear, hear.) To relieve income
ot to touch the tax on the food
not a sound proposal.

OF COLLECTION.

Kenny said that he had been
st of income tax collection was
not the quarter of a million
r. Punch.
l Browne said that he did not
mportance to the proposal to
tax, although he was grateful
ntlemen for having spurred up
istry on the subject. It was
of taxation which applied to
ccording to his means.
y said that he did not think
eticable to abolish income tax.
impose a burden on the class
afford it, and increase the cost
income tax must be reduced to
an it was in England. (Hear,

ien said that the Government
lowed to indulge in all sorts of
penditure should be cut down.
thing in particular to which
be directed, and that was the
ns to young men who desired
the Civil Service. Although
capable of rendering good
tate for many years' more, they
gnificent pensions, which they
abroad.
were absolutely necessary, and
to think that the cry for
m Cork; for as they all knew,
Government and what Cork
Government would have to do.
d laughter.)
itt also contributed to the dis-

MR. FLINN.

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of his colleague, Mr. Punch.
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question in a country
red out the whole of its liquid
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destroying the value of that
He mentioned the case of a
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was prepared to expend that
t deal more in building hotels
t of the West and South of
e would not pay 5s. out of
ed, and that 750,000 dollars
America.
who had £300,000 on
to invest it for the same
lieved that the proposal which
ad brought before the country
lly sound; and that if it were
ld change the whole face of
nd. (Applause.)

MASTERS' DUTY.

E CHILDREN ABOUT
MPLOYMENT.

Percy, President of the Board
addressing the annual meeting
e managers of London elemen-
said that it was of supreme
t the individual school should
ent centre. No schoolmaster,
no manager was doing his
ucation if children left school
ek employment without a de-
of finding employment.
ay schools ought to aim at
hild out to immediate employ-
schools should aim at knowing
to happen to that child when
ool, and if it wished to go into
yment then the school ought
advice to the child as to what
should enter, or how it might
yment is desired. England's
tem was superior to that of
ry, but much remained to be
nothing was more important
vement of the character and
duality of every school.

SSOR SMITH'S FUNERAL.

of Dr. Reginald White was
he list of those who attended
the late Professor Smith.

OLD AND SILVER
OUGHT FOR CASH
by reg. post Old Gold, Diamonds,
ry, Silver, Old Teeth (any condi-
cond prices.
O., 85 NASSAU ST., DUBLIN.

BURNT LIMERICK THEATRE.

INSURANCE COMPANIES AND LIABILITY.

The burning of the Theatre Royal Cinema in Limerick on January 23rd, 1922, was the subject of an action in the King's Bench Division, London, yesterday, before Mr. Justice McCardie, when Mr. Michael William Shanley sued the Allied Traders' Insurance Company, Ltd., recover upon a valued policy insuring loss of profit. The hearing of the case had not been completed at the rising of the Court.

Mr. Schiller, K.C., for the plaintiff, said that the plaintiff had been carrying on the cinema for some time, and had insured it and a number of other places against loss of profit caused by fire. The policy was dated October 25, 1921, and the theatre was burned to the ground on January 23, 1922. Only four rickety walls were left standing, and it became quite impossible under existing conditions in Ireland to build it up again. A claim was made against two companies which had insured the fabrics and contents, and that went to arbitration before Mr. A. Neilson, K.C. The arbitration proceeded up to a certain point, and then the two companies submitted to an award for £3,375 and £1,125, respectively, making a total of £4,500. The present claim against the defendants was for £2,000.

The defendant company, among other defences, said that certain conditions of the policy had not been complied with, in that the other insurance companies had never paid or admitted liability for the damage caused by the fire, and there had been a mis-statement or concealment of material facts.

Mr. Merriman, K.C., for the defence, said that the fire policies said that no theatrical or scenic performances should be given in the place which was called a cinema. The evidence that he called at the arbitration tended to show that for four consecutive weeks before the fire there had been theatrical or scenic performances. There had also been a rehearsal within half an hour of the fire. That Court would not be surprised to hear that liability was strongly disputed by the fire insurance companies.

At the arbitration the parties agreed to terms involving payment of 40 per cent. of the sum insured, each side paying their own costs. The present defendants were not concerned with the way in which effect was given to that bargain, and he said that they were entitled to go behind the award and show that it was not an admission of liability at all.

Mr. Schiller said that the fire insurance companies felt that they were on such insecure ground that they submitted to an award for £4,500, and had paid that sum.

Mr. Merriman said that the plaintiff insisted that the agreement should take the form of an award, so as to preserve his rights against the defendants here.

Mr. Schiller submitted that the defendants could not reopen that matter, and that it was not clear that the other fire companies had paid or admitted liability in respect of damage by fire. The other point was that something was done to increase the risk after the policy was entered into, and that the policy was void, because that fact was concealed from the defendants. The building originally started life as a circus, and then became a theatre. It did not prosper, and in 1918 Mr. Shanley bought it, spent a good deal of money on it, and turned it into a cinema. The main part of the performances was devoted to films, but between the films there were turns by comedians or sketches.

Mr. Shanley, the plaintiff, gave evidence, and said that it was quite usual to have "turns" in between the films. He would not call it a variety show at all.

Cross-examined by Mr. Merriman—He agreed that the advertisement bills were headed "pictures and variety." His paid the defendant company a premium of 5s. 2d. per cent. When the threatre was used for theatrical performances he paid 42s. per cent.

Mr. Joseph McKenna, of Orchard street, Derry, the plaintiff's manager at the theatre, gave evidence as to the entertainments, and said that the fire started near the gallery, far away from the stage.

For the defence, Mr. J. F. Conoran, employed by the Ministry of Pensions in Ireland, gave evidence as to the character of the entertainments.

Mr. Percival, Secretary of the Provincial Entertainment Proprietors' and Managers' Association, said that purely cinema performances involved much less risk than theatrical performances with costumes, scenery, lights, etc. He had often seen actors walk from their dressing rooms with lighted cigarettes.

Mr. Maurice Charles Billson, general manager of the defendant company, said that in his policies with the plaintiff the use of scenic effects and footlights were barred, because of the increasing hazard. An additional premium had to be paid in houses where performances were given which required scenic effects. He was not told at the time that this theatre was used for variety turns, and was distinctly told it was not so used. He would not have accepted the risk at 5s. 3d. if he had known that there were to be these turns.

The hearing was adjourned.

DUBLIN'S BASEMENT DWELLERS.

NEED OF VOLUNTARY AID WORKERS.

The importance of securing proper attention for the infants of the working classes of Dublin was urged last night at the annual meeting of the Infant Aid Society for the Prevention of Infantile Mortality, at the Engineers' Hall, Dawson street, Dublin.

Dr. Reginald J. White, who presided, said that the Society was in need of women with a few hours in the week to spare, and he was certain that if the work of the Society was brought to their notice there would be an enormous increase in the number of voluntary visitors.

The annual report, which was read by Miss Nagle, recorded an increase in the number of volunteers who visited the mothers and infants in their homes, and helped in other ways to relieve the suffering and distress, which had never been greater than during the past year. The appalling conditions under which the poor of Dublin lived could best be realised by those who were continually visiting them. They found expectant mothers and children in cellars and basement kitchens, ill-ventilated and dark, overcrowded and insanitary. It was impossible to expect any improvement in the health of mothers and infants living in such surroundings.

During the year there were 6,440 notifications of births received from the Medical Officer of Health. The number of visits paid by the nurses and health visitor was 41,307, and the voluntary visitors paid 10,276. The relief distributed consisted of 14,099 gallons of free milk, 7,060 gallons of milk sold at a reduced price, 2,807 free dinners, 1,245 lbs. tins of Nestle's milk, 225lbs. free Glazo, 624lbs. Glazo sold at a reduced rate, 46 bags of coal, and 911 garments.

Dr. M. O'Leary said that their Society was the only one which devoted its whole time to the welfare of children under one year. The high mortality rate which at present existed was almost entirely due to faulty and irregular feeding and lack of fresh air and sunshine. Disease would seldom occur in babyhood if the mother received proper instion.

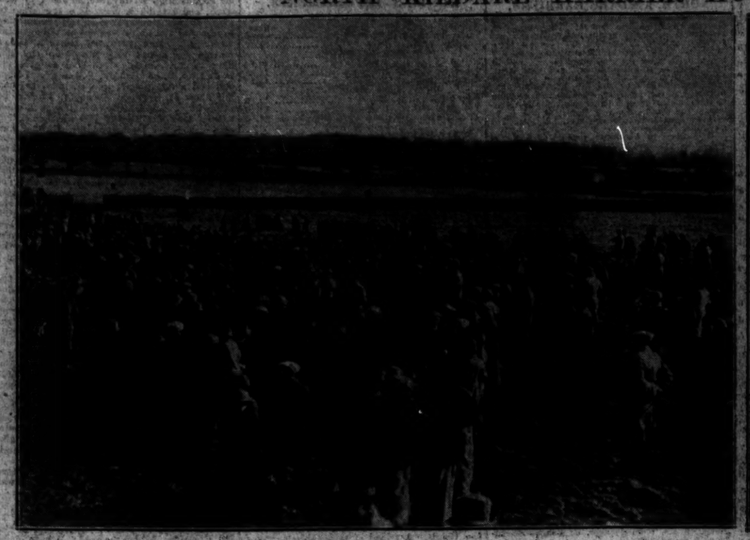
Dr. Louis Cassidy, Master of the Coombe Maternity Hospital, made a strong appeal for voluntary visitors to extend the usefulness of the Society.

Mr. E. P. McCarron, of the Department of Local Government, said that never before in the history of Dublin was there more housing being carried out than at the present time, and no Government was supporting housing more liberally or getting the work done quickly than the present Irish Government.

Speaking of the Carnegie Trust, Mr. McCarron said that about a year ago it came to their notice that £85,000, which would be made available to Dublin, was likely to be lost to the city owing to delay. They got into touch with the Carnegie trustees and secured an extension of time. The wish of the Carnegie trustees was that a building should be created for the development of work in connection with infant aid, maternity and child welfare.

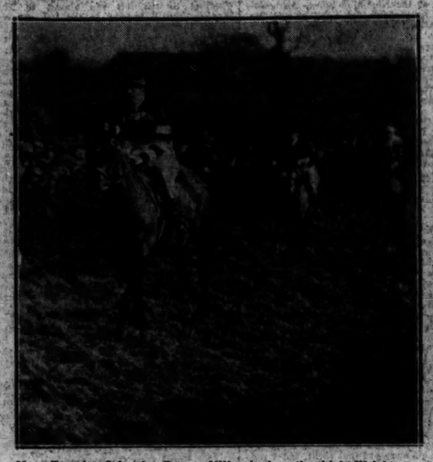
At the conclusion of the meeting a very enjoyable concert programme was contributed by Mr. Gerard Crofts, Mous. Jean Bertin, Miss May Mortell and Mrs. Argyle-Williams.

NORTH KILDARE HARRIER HUNT RACES.



A General View of the Finish at the North Kildare Harrier Hunt Races at Windgates yesterday.

Captain and Mrs. Harris talking to Mrs. F. H. Brooke.



Mr. Francis Colgan's Berry Hill winning the Light-Weight Open Race.

Miss Wolfe's Star of Hope and Miss M. Brown's Sun Baby, second and third in the Bracelet Stakes.

The Hon. Mrs. White's The Bird, winner of the Bracelet Stakes, clearing the last fence.

SALMON FISHING ON THE LIFFEY, LUCAN, CO. DUBLIN.

An Over-run.

The Salmon Leap at Lucan, Co. Dublin.

Lucan Castle, Lucan, Co. Dublin. West aspect.

Mr. A. Daigity making a cast.

PENTONVILLE PETED.

BORED BY STOCK EXCHANGE CELEBRATIONS.

Pentonville, the dog that won the Waterloo Cup, was taken so Liverpool Stock Exchange Derby. Business was stopped on the floor yesterday. In its presence of the crowd of members, Pentonville was presented with a big bone and biscuits on a salver. A cast of paper was presented to the trainer. It is stated that the dog took little interest in the proceedings.

DROWNED IN CANAL.

A verdict of "found drowned" was returned by the coroner's jury at Ashtown, Castle Dublin, yesterday at the inquest on Jo[h]n Fitzgerald (63), 4 Upper Gloucester [illegible], whose body was found in the [illegible] Canal, near Ashtown railway station, by Patrick Farrell, who had been a [illegible] car driver, was missed from his home since the 22nd January last.

General Smuts has declined invitations to visit America.

TO-DAY'S BROADCASTING PROGRAMMES

The letters "MCR" signify wireless telephony transmissions.

LONDON (2LO)—365 Metres.

1.0-2.0—Time (Greenwich). Music played during luncheon at the Hotel Cecil. 2.15—Orchestral Programme relayed from the Savoy Hotel. 3.0-4.0—Orchestral Music. 4.0-4.15—Children. David Wise (violin solos). 4.15—Time (Big Ben). Weather and News. 4.30—Talk (Dr. H. R. Ackermann, "Popular Fallacies in Engineering and Science"). 5.0—Talk (Capt. Leigh Ashton, R.N. "In all Weathers"). 5.30—All Stations Programme, entitled "Old Songs." Programme of Old English Songs, arranged by Dr. Arnold Dolmetsch (baritone). The Chapin Trio. 6.30—From the Window of Philharmonic Hall, Gerrard street, Vernon Bartlett will broadcast a description of "The Mayor's Procession." 6.50—Time (Greenwich Mean Time). Weather and News. B.B.C. Announcements. 7.0—Orchestral Concert relayed from the Savoy Hotel. Lecture. 8.15—Talk (Mr. Filson Young, "Books and Men"). 8.30—Time (Greenwich Mean Time). Weather and News. B.B.C. Announcements. 9.0—Orchestral Concert relayed from the Savoy Hotel. Lecture. 10.15—Close down.

CHELMSFORD (5XX)—1,600 Metres.

(High-Power Station).

3.30-4.30—Afternoon Concert. 6.30-7.30—From London. 7.30—Evening Concert (same). Mabel Constantduros, Arthur Hayes, Hyacinth Jones, Derek Oldham, Harry Mortimer. 10.0—Close down.

BIRMINGHAM (5IT)—475 Metres.

3.30-4.0—Orchestra. 4.0-4.30—School Transmission. 5.0-5.20—Women's Hour. Nurse Cavell (soprano). 5.30-6.45—Children. 7.0-11.0—From London.

BOURNEMOUTH (6BM)—385 Metres.

2.45-4.0—Women. Organist Quintet. Reginald Mossi (violin). Thomas Illingworth (cello). Charles Leason (piano). H. L. Gibson (flute). A. C. Somers (oboe). 5.0-6.30—Children. 6.30-7.45—Farmers. 7.0-11.0—From London.

CARDIFF (5WA)—351 Metres.

2.0-3.30—Transmission of Concert. 3.30-4.0—Station Trio. 4.45-5.15—5WA's Children's Hour. 5.15-6.0—Children. 7.0-11.0—From London.

MANCHESTER (2EY)—378 Metres.

12.30-2.0—Lunch Hour Programme. 2.0—Interval. 3.0—Time (Greenwich). Forbes and Mabel Constantduros. 3.30-4.30—Broadcast to Schools. 4.30-5.0—Children. 5.30-6.15—Local Weather Report. 6.30-7.0—Time. 7.0-11.0—From London.

NEWCASTLE (2NO)—400 Metres.

11.30-12.30—Programme relayed (concerto). Robert Nott (accordion). Hilda Richardson (violin). 3.45-5.15—Concert. 5.15—Children. 6.30-7.0—Time. 7.0-11.0—From London.

GLASGOW (5SC)—420 Metres.

2.45-4.0—Concert. 4.0-4.30—Children. 5.0-6.30—Concert. 6.30-7.0—Local News. 7.0—Dance Music. 7.45—Concert. 10.0—Close down.

LIVERPOOL (6LV)—810 Metres.

4.30-5.0—Children. 7.0—Local News. 7.5—Concert. 10.0—Close down.

(solo violin), Jules Gaillard (viola), Robert Curtis (cello), Miss Gaillard (harp). 8.30—Weather and News. Local News. 10.0—Dance Music. 11.30—Close down.

BELFAST (2BE)—338 Metres.

11.45-12.30—Gramophone Records. 4.0-5.30—Concert. 5.30-6.15—Children. 7.0-11.0—From London.

LIQUOR ACT CATECHISM.

An interesting booklet in the form of a catechism on the Intoxicating Liquor (General) Act, 1924, for the use of policemen, traders and others, has been issued by Messrs. Eason and Son, Ltd. The author is Superintendent Denis Carey, of the Dublin Metropolitan Police. The answers given to the various questions agree minutely with the text of the Act, and a feature of the work is the comprehensive index. The booklet is nicely printed.

BANK SUCCESSES.

Latest Exams.:—HIBERNIAN—Messrs. Woods and Archer; NATIONAL—Mr. M. J. [illegible]. PROVINCIAL—Mr. D. Barrett; ROYAL—Messrs. Dillon and Glass.—McGUIRE'S COLLEGE, O'Connell street, Dublin.—(Advt.)

THE METHODIST CHURCH.

Mr. R. J. Godby, Senior Society Steward of Dolphin's Barn Church, has been appointed a representative of the St. Stephen's Green circuit on the Board of Governors of the Female Orphan School, Dublin.

Mr. W. Crewe, who has been elected President of the Dublin Chamber of Commerce for 1925, is a member of Rathgar Methodist Church.

The Women's Auxiliary of the Methodist Missionary Society have resolved to appoint a second qualified doctor. Dr. Elsie Campbell, daughter of the Rev. J. W. R. Campbell, Dublin, has been appointed colleague to Dr. Snowden at Karimbadgey.

The Irish returns show that in spite of decreases in four Irish districts, Ireland, as a whole, contributed £331 more than it did in 1924.

During a visit of the Governor of Burma to Naingkwen, a borderland district of India, with the object of suppressing human sacrifices and slavery, a durbar was held, and the jungle folk were entertained by fireworks, gifts and a gramophone. As the result several slaves were released spontaneously. The natives insisted, however, on adhering to their practices of offering sacrifices as a protection against evil.

SOCIETY BREACH OF PROMISE.

EARL'S GRANDDAUGHTER GETS £500.

The hearing concluded in the King's Bench Division, London, yesterday of the action for damages for alleged breach of promise of marriage, brought by Mrs. Adelaide Margaret Constance Lubbock, of Reigate, a granddaughter of the fourteenth Earl of Eglinton, against Mr. Frank Greswold-Williams, a wealthy Worcestershire gentleman.

The case for the plaintiff, who divorced her husband in March, 1922, was that she met the defendant, whose wife had died in 1923, at hunt meetings, and they became very friendly. Afterwards he proposed marriage to her, and it was arranged that they were to be married on a certain Saturday. At the defendant's request the marriage was postponed owing to the pending marriage of one of his daughters. Later, he told the plaintiff: "My family are playing the devil. If I marry you they will not speak to me and will have nothing to do with me, and it must be off."

Opening the defence, Sir Patrick Hastings told the jury that it was one of the most tragic stories possible to conceive. Mr. Greswold-Williams was very wealthy, and his life seemed cast on pleasant lines, but between the outbreak of the war and the time that he met the plaintiff he had a series of most dreadful tragedies. His son was killed in the war; he himself had a rifle accident which blew half his head away, and his wife, to whom he was devoted, died after illness in Africa. As the result of this series of calamities, Mr. Greswold-Williams was not responsible for what he was doing at the time when Mrs. Lubbock was courting him. Evidence would be overwhelming that the defendant was habitually promising any woman that he would marry her. He was quite irresponsible.

Mr. Justice Avory, in summing up, reviewed the history of the case, and told the jury that if the promise was rescinded by mutual consent there was an end to the case. They must consider whether the plaintiff's letters and conduct generally threw any light on the question whether she consented to the engagement being broken off, with the hope, possibly, that at some future date it might be revived. If, after the engagement was broken off, the plaintiff was in a state of collapse, she did not waste much time in administering to herself what was the best tonic for some women in such a state, and that was ordering a new gown.

Referring to the letters, his lordship observed that both parties were apparently fond of the expression "Brick," and in a letter this lady of ancient lineage talked about being "in the soup," and about "blasted moneylenders." She wrote—"Five hundred pounds will see me through. I always want to be a brick." There is that brick again. (Laughter.) This is a lady who claims that her tenderest feelings have been outraged, and that damages ought to be awarded for the injury done to her feelings.

Refering to the evidence that the defendant proposed to almost every woman that he met, his lordship remarked—"If all these ladies had jumped at these proposals the way that the plaintiff did, the Sultan's harem would have been nothing to it."

His Lordship went on to ask the jury to say whether it was the case of a man making marriage proposals who had been in a state of erotic, alcoholic imbecility, and on the question of damages said—"I was under the impression—it may have been years ago—that when an engagement was broken off it was usual for the lady to return the jewellery, particularly the engagement ring; but this lady does not return any of them. Oh, no; she tells us she has pawned them instead. She has had the benefit of the jewellery and clothes, in money worth over £540, from the defendant. In these circumstances, you may take into consideration the question of whether she was not more than compensated for any injury done to her through the conduct of the defendant. If you are of that opinion, you may express that view in the shape of any one of the small coins of the realm."

The jury retired shortly after 4 o'clock. They returned to court at 6.10 with a verdict for the plaintiff, damages £500.

Judgment was entered accordingly, with costs, and his lordship excused the jury from further service for a number of years.

COLLEGE THEATRICALS.

OPERETTA PRODUCED BY BELVEDERE BOYS.

In the Theatre of the Belvedere College, Dublin, last night, in the presence of a large company, the Belvedere Junior Dramatic and Operatic Club staged an operetta "Blue Beard." The book is the work of Mr. L. O. Tisdall, who has based his plot on the well-known story, and for it Mr. E. O. Gilbert has written tuneful and bright music. The operetta is made up of five scenes in three acts, which recite the story of Fatima's marriage to Blue Beard to relieve her father, Ibrahim, of pressing debts. In successive scenes are portrayed the home-coming of the "happy" pair, Fatima's realisation of the true nature of her husband, and later her discovery of the Blue Chamber, with its ghastly contents. The play ends with the death of Blue Beard, and the re-union of Fatima to her father and family.

The performance was highly creditable, and well merited the hearty applause with which it was received. The youngsters in the caste displayed great cleverness and ability, both vocally and historically. Special mention may be made of Master E. Curling, who played the exacting rôle of Fatima. This boy has a very pleasant and promising soprano voice, and got through a number of difficult items in a very creditable manner. Very successful, too, was Master R. Moloney, as Blue Beard. He had an admirable conception of the part of the tyrannical husband, and spoke and sang his lines well. Master K. Nowlan was also good as Anne, the frolicking, fun-making sister of Fatima. Others who performed with credit were D. Healy (Ibrahim), M. Nolan (Billbad), B. O'Brien, and R. Sandys (Selim and Hassan), C. Conroy and M. O'Flanagan (servants of Anne and Fatima), together with a full company of bailliffs, Turkish soldiers and chorus.

The staging, lighting and scenic effects were admirable, and won warm commendation, especially a very pretty setting of Blue Beard's garden, where Fatima and her sister discover the secret of the Blue Chamber.

The Rev. J. Fitzgibbon, S.J., was responsible for the production, while Mr. L. O'Brien conducted.

Before the operetta a clever display of Swedish drill was given by Mr. Wright's junior class. During the intervals musical selections were rendered by the Old Belvederians' orchestra, composed of Miss Melesdy (piano), Miss O'Connor, Miss Brough, and Master R. Darby (violins), Messrs. J. McGrath and Fergus Ryan (banjos), and Mr. L. McGrath (effects).

WAGES AND OUTPUT.

LINEN TRADE LEADERS' REFERENCES.

Major Hall Thompson, speaking at the annual dinner of Belfast Association of Employers last Saturday night, said that when industry was enjoying prosperity trade unions made unreasonable demands. He feared that if again prosperity developed, after the recent severe depression, immediately that prosperity revived they would again have unreasonable demands. They should, during the last five years, have learned enough about economics to know that increased wages on an article which would only sell at a certain price would not lead to sales, and certainly not lead to improved standard of living. He had no desire to see wages reduced, but he had a very strong desire to see that there was no handicap put on goods which would prevent them selling, and he was anxious to see the standard of living improved. That could only be done by reduced cost of production, and reduced cost of production could only be obtained either by lowering wages or increasing output. The proper way lies in increasing output, and that was what the country and the whole nation needed more than anything else at the present moment.

Sir William Goode, a former President of the Austrian Section of the Reparation Commission, has arrived in Budapest.

ECONOMY in electric lighting. Get Royal "Ediswan" Electric Lamps. Gas Filled, Vacuum or "Pyrhelic," the glorious lamp. All good dealers sell them.—(Advt.).

GOSSIP FROM THE COURSE

PARTH'S TASK.

GOOD PERFORMANCE BY ORMADA.

FLY MASK AND VIVE.

FROM OUR TRAVELLING CORRESPONDENT.

LEICESTER, Monday Night.

It has been practically decided, I am told, that Parth will be sent to run for the Lincolnshire Handicap, should it be possible, in face of the rather adverse conditions, to give him a proper preparation for the race. In attempting to win under 9st. 5lb., he will be asked to do something that has never yet been accomplished in the race, but the mere fact that it has not been done before is no reason why it should not be possible next month. It is not often that we get a horse of the undeniable class of Parth making an effort to win the Lincolnshire. He will be, of course, the greater part of the field, but it is rather doubtful whether the Lincoln course is an ideal one, or even entirely suited to one like him, who does best when he is waited with and brought with one run.

The weather was wretched for the opening of the meeting here this afternoon, and as it had been raining all the morning the attendance was a restricted one. I thought Ormada put up his best performance of the season when he gave 21lb. to Syrian in the Leicestershire Handicap Hurdle, and beat Escott's charge in a common canter by six lengths. His trainer, Captain Powell, made the bargain of the season when he bought the tubed horse in October out of Mr. James White's draft from 180 gns. Syrian was favourite here, and Peraharn was also well backed, but this latter horse of Bennet's was disappointing, for, after staying up in front with Celtic Mist for a mile, he dropped out and finished last. From the moment that Ormada dashed into the lead three hurdles from home the race was at his mercy, and he beat Syrian pointless. In soft going, such as we have had for the greater part of this winter, Ormada needs some stopping.

CAPTAIN POWELL'S TWO WINNERS.

Captain Powell has been very successful since he gave up soldiering a couple of years ago to start training. Ormada was his second winner of the afternoon, for he had previously won with the Kilby Hurdle with Truthful James. He bought this horse, who had run rather inconspicuously in Lord Crewe's colours on the flat, for 500 gns. at the December Sales, and this was his first appearance over hurdles. It was a most flattering one, too, for although the colt had no quotation in the market, he was good enough to beat the red hot favourite, Honeybelle, by a length and a half. A short price was taken about Mr. Ash's filly, but she did not stay the two miles in the heavy going, and lost by a length and a half to Truthful James.

The going was so bad that Stanley Harrison would not run Cylvida in the Blaby Steeplechase. Scottish Archer and General Advance were joint favourites, but the latter performed indifferently, while Scottish Archer went on to beat Koreskan comfortably by a couple of lengths. Rimmel, a young trainer who recently started in Worcestershire, picked up the old plating hurdler Koreskan cheaply a few months back and has taught him to jump a country. He was good enough here to win the Melton Steeplechase in a canter from Kilmoral in a field of ten runners.

To-morrow we are to see Mr. Laidlaw's Grand National candidate, Fly Mask, in the field here for the Spring Handicap Steeplechase. He is not too well handicapped, for he has to give a good deal of weight to Royal Chancellor and VIVE over three miles. The last-named disappointed in the Grand Allies' Chase at Manchester, but I am inclined to think that he was not at his best on Fly Mask, who has some speed as well as his great stamina, should make a race with him. The performance of Royal Chancellor, who is also in the National, will be watched with some interest. The rest of the racing will not be very interesting. HILTON is my selection for the Moderate Handicap Hurdle, while L'AIGLON, also in the National, may win the Leicestershire Foxhunters Steeplechase for Coulthwaite.

GALTEE MORE.

SPORTING PARAGRAPHS.

Lord Westmorland, the Badminton trainer, has saddled no fewer than six seconds during the National Hunt season to date.

Two more horses have arrived at Hammond's place at Lewes from Ireland—viz., Snow Village and Wicket Gate, the property of Mrs. Hammond.

Len Johnson (Manchester) defeated Roland Todd (Doncaster) on points in a 20-round contest at the King's Hall, Manchester, yesterday.

In the semi-final round of the Duke of Connaught's Cup competition at Aldershot Command yesterday Bhopal beat Jodhpore by 11 goals to 1, and 11th Cavalry defeated the Viceroy's Staff by 10 goals to 5.

Entangler by Levanger out of Entanglement, who was formerly the property of Mr. J. H. Locke, for whom he won races here, is doing very well in South Africa this year, and has had many successes have been several good class handicaps.

W. Parvin, who has been piding in great form during the present National Hunt season, was seen at his best when he rode Truthful James to victory made home at Leicester yesterday. These victories enabled Parvin to head the list of cross-country jockeys.

Le Jockey states that during his recent visit to Chantilly Donoghue purchased seven two-year-olds from M. Elkeran, and is residing them in Mr. Bartholomew to be trained. Our Paris contemporary, however, does not state on whose behalf Donoghue made the purchases.

Mr. M. D. Blarie's colt, Great Span, was so badly struck into during the race for the Kilby Hurdle at Leicester yesterday that it is doubtful if this four-year-old will be able to meet his engagements for a considerable time. He was going well at the time of the accident.

Jockeys engagements at Leicester to-day:—Sylvan Hurdle—Owen (W. Smyth), Blacking (J. Anthony). Moderate Hurdle—Uncertain (H. Smallpiece), Fair Lass (G. Goswell). Belgrave Hurdle—Tower Hill (A. Smyth), Carthage (Dober), Gilded Spurs (Foster). Worksop Steeplechase—Prosperita (V. Piggott). Spring Steeplechase—Fly Mask (Doyle), Royal Chancellor (G. Goswell), Vive (J. Anthony), Denikin (Brookes), Colestown (Owner).

WARD UNION HUNT STEEPLECHASES,

OVER THE FAIRYHOUSE COURSE,

EASTER MONDAY, APRIL 13th,

The following Races CLOSE on TO-MORROW (WEDNESDAY), FEBRUARY 25th:—

FAIRYHOUSE PLATE of 100 sovs. Weight for age. Entrance 1 sov. Two miles and a quarter.

PERCY MAYNARD MEMORIAL CHALLENGE CUP, value 100 sovs., with 150 sovs. added. A Farmers' Race for horses not thoroughbred the property of farmers in the Hunt. District Weight for age. Entrance free. "Qualified Riders." About three miles.

DUNBOYNE PLATE of 200 sovs. A handicap steeplechase. Entrance 1 sov. Two miles and a quarter.

THE KING'S CUP, Value 100 guineas, and 100 sovs. added by the Fund. A Hunters' Race. For five years old and upwards. Weight for age. Qualified Riders." Entrance 2 sovs. Distance—Three miles.

FREE CARRIAGE OF HORSES AND ONE ATTENDANT.

—(Advt.)

LINCOLNSHIRE

25 All Green	50 Gay Poet	20 Mignault
50 Arasso	40 Golden Hope	50 Four Eyes
100 Arganthe	14 Grand Joy	80 Pandora
25 Agenia	50 Grave Fairy	25 Penda
25 Beresford	25 Great Barrier	16 Perth
25 Black Prince	25 Hilarious	50 Sirocco
20 Brimstone	33 Harrybelle	33 Spun
20 Brownlow	50 Infantile	25 Khaar Rose
100 Celebrate	25 Irish Eagle	20 Teola
50 Clonespoe	33 Jarris	20 Torlonia
40 Cowdray	25 Karl	50 Tranquillette
40 Crimson Dawn	33 King Willow	20 Waygood
25 Darrath	40 La Kenna	20 Westmead
25 Dinkie	40 L.S.D.	20 Wrbasan
50 Dreamlen	50 M'Cosker M.	50 Yes You
33 Dr'oray	100 Maidi Gras	

GRAND NATIONAL

25 Aimsar	25 Gorey	20 Rathcoy
50 All White	50 Hill Lock	50 Royal Oyster
40 Almond	100 Jimmy Figg	50 Ruddy Glow
33 Ardeen	33 Keep Cool	50 Sangt. Murphy
50 Armourist	33 Kilcoy	10 Sid
14 Ballinode	50 Madrigal	100 Soldier Bill
15/- Ballinvalley	50 Malmaid	50 Sally
25 Ben Cruchan	25 Max	25 Soldier Man
25 Ballycrine	50 Moondhoo	25 Sporting Kate
100 Colestown	20 Music Hall	100 The Bingo
16 Cousin Pat	50 Off Tay Ibis	33 Thorwin Ia
33 Double Chance	20 Peter Y.	100 Tullivan
33 Drifter	33 Pilot Fish	50 Tyrant Lands
25 Furoia-II.	33 Peter Piper	50 White Surrey
10 Fly Mask	33 Pond Eyes	50 Whisall
50 Garden Bath	33 Punt Gun	

NO LIMIT FOR DOUBLE EVENTS.

1/3rd Odds Places. 1/5th Odds Double.

Above Prices Guaranteed for IMMEDIATE ACCEPTANCE.

PLEASE NOTE:—My Prices as above appear in this paper every Tuesday, Thursday and Saturday.

'Phone—2767, 2768. Wires:—Peter, Dublin.

THOMAS A. BURKE

Turf Accountant,

8 COPE ST., DUBLIN

LEICESTER RESULTS.

1.30—WISTON SELLING HANDICAP HURDLE RACE of 100 sovs. Second receives 20 sovs., third 10 sovs. Winner to be sold for £300.

Mr. C. B. Burrill's b. g. BUFFOON, by Shotover—Jester—Sea Anemone, 5, 11-6 ..... H. Peirce 1
Mr. G. F. Parry's ARGHOLM, 5, 11-4 ..... H. Grove 2
Mr. C. Nesbitt's HERES HOPING, 6, 10-10 ..... H. Lovell 3

Also ran—Munster's Pride (J. Anthony), Archer (K. Piggott), Poor Tom (Owner), Arvagor (Stanbridge), Ace of Diamonds (L. Rickards), Jack Hogarth (Owner). Of 1,245 Winner rejoined his Newer.)

Betting:—Sporting Life."—5 to 2 each Buffoon and Here's Hoping, 6 to 1 Munster's Pride, 10 to 1 any other.

Sporting Chronicle."—9 to 4 agst. Buffoon, 3 to 2 each BUFFOON and Poor Tom, 6 to 1 each Here's Hoping and Munster's Pride, 10 to 1 any other.

Won by two lengths; three lengths. Arvagor was fourth, and Buffer last.

The winner was purchased by Mr. J. C. Bartholomew for 400 guineas.

2.0—KILBY HURDLE RACE of 120 sovs. Second 15 sovs., third 10 sovs. Winner to be sold for £250.

Mr. C. B. Burrill's ch. c. TRUTHFUL JAMES, by Colt o' the Wind—Bonnie o' Fun, 4, 10-0 ..... H. Peirce 1
Mr. J. Ash's HURRY BELLE, 5, 9-5 ..... H. Peakman 2
Mr. W. J. Rimell's JEANSOME, 5, 10-0 ..... Mr. Rimell 3

Also ran—Nair (G. Calder), Caledfrains (E. Lyall), Canoeb (J. Mason), Cloyne Lad (H. Foster), Bridge of Cabir (J. Goswell), Solar Eclipse (W. Smyth), Dr. Jim (J. Anthony), Ballyhoo (T. Powell.)

Betting:—"Sporting Life."—4 to 5 agst. Hurry belle, 3 to 1 each Truthful James and Jeansome, 10 to 1 Solar Eclipse, 5 to 2 Nair, 10 to 1 TRUTHFUL JAMES or any other.

Sporting Chronicle."—Evens Hurryelle, 4 to 1 Solar Eclipse, 5 to 2 Nair, 10 to 1 TRUTHFUL JAMES or any other.

Won by a length and a half; two lengths. Solar Eclipse was fourth, and Chieftain last.

Truthful James was purchased by Mr. Ash after the race.

2.30—LEICESTERSHIRE HANDICAP HURDLE RACE of 300 sovs. Second 30 sovs., third 15 sovs. Winner 10 sovs. extra.

Mr. C. B. Lowe-Milne's ch. c. ORMADA, by Diamond—Sheila, 4, 11-13 ..... Captain J. Powell 1
Mr. J. A. Dugdale's ATHOL, 4, 10-0 ..... A. Bennet 2
Lord Londesborough's ARGO, 4, 12-4 ..... Mr. J. Brown 3

Mr. W. Whitehead's Haberdier, 5, 12-7 ..... W. Gursey 0
Mr. Barnett's Furious, a, 11-11 ..... Graves 0
Mr. H. Collins's Peraharn, 5, 11-4 ..... Dutler 0
Mr. H. Harrison's Merrily, 6, 11-4 ..... Gwynn 0
Mr. H. C. Biller's Desert Rose, 6, 10-5 ..... H. Haddrell 0
Mr. W. Green's Celtic Mist, 5, 10-0 ..... Batty 0
Mr. C. Bell's Syrian, 5, 12-0 ..... Powell 1

Betting:—Sporting Life."—3 to 1 each Syrian, 11 to 2 Peraharn, 4 to 1 ORMADA, 10 to 1 Haberdier, 100 to 8 any other.

Sporting Chronicle."—5 to 1 agst. Syrian, 11 to 2 each Peraharn and ORMADA, 10 to 1 Haberdier, 100 to 8 any other.

Peraharn cut out the work from Celtic Mist, Desert Rose, Ormada, Syrian, and Haberdier, who sacked at the post, a long way last. After going a mile Celtic Mist, Peraharn, Syrian, and Desert Rose were racing three furlongs from home, Ormada dashed into the lead two hurdles from home, and was a length or six lengths clear approaching the last, which Desert Rose, weakening

FINANCIAL NEWS AND NOTES.

MARKETS AT A GLANCE.

MONDAY NIGHT.

STOCKS AND SHARES:—

London Markets firm.

Dublin Market busy—Big rise in Courtaulds.

National Loan, 94½.

Manchester Textiles firmer.

Birmingham Motor Shares slackened.

BANK OF ENGLAND RATE ...	4	per cent.
SAME DAY LAST YEAR	4	,,
IRISH BANKS RATE	5	,,
Do., DEPOSIT RATE	2	,,
LONDON DAY-TO-DAY LOANS.	3½-3	,,
Do., CALL MONEY	2	,,

IRISH STOCK EXCHANGES.

DUBLIN.

COURTAULDS BUOYANT ON FINAL DIVIDEND STATEMENT. SOUTHERN RAILS OFFERED. BANKS GOOD. DUBLIN DISTILLERS OFFERED. MARCONIS WANTED.

The outstanding feature on the Dublin and other Stock Exchanges yesterday was the big advance in Courtaulds on the really splendid dividend statement, of which full particulars appeared on Saturday. The largely increased profits, the big reserves, and the unexpectedly favourable Ordinary dividend (20 p.c., free of tax, against 15 p.c.), and since last year, in addition, £8,000,000 in bonus 5 p.c. Pref. Shares of £1 each, requiring £400,000 a year extra, were distributed to the fortunate holders of Ordinary Shares of this premier artificial silk company, with its ramifications here and in America and elsewhere.

Other markets were very quiet, with few and unimportant points of interest. Government Stocks were steady. British Funds were a trifle irregular. Banks were good in trend. Bank Stock, Provincials, and Scots were all good in tendency. Guinness' issues were firm, but unchanged about last prices. Among Home Rails, Great Southern Ord. was very dull. Tramways were generally easier. Alliance Gas also closed the turn lower. Bradford Dyers show a big rise, but the advance in Courtaulds was about 10s. a share. Barry Ostlere Shares were lower. Tobaccos closed very hard. Coats and Cotetons were harder, with both shares dealt in at 65s.

Government National Loan fell ¼ to 94½, but the Deed Stock recouped 94⅝, and Compensation 5 p.c. Stock closed buyers again at 94, the previous marking.

In British Funds, Conversion 3½ p.c. rose ¼ to 79¾, and then fell to 79¼, and Guaranteed Land 2½ p.c. improved ¼ to 57½, but War Loan 4½ p.c. fell ¼ to 97¼, do. 5 p.c. ⅛ to 101¾, and India 3½ p.c. ¼ to 69½. Irish Land 3 p.c. repeated 65.

Banks better. Bank Stock quoted ½ higher at 29½, but later fell to 29¼. Hibernians were firm at 7¾ and Nationals at 20½. Provincial Old rose ¼ to 23 for an odd lot.

In Breweries and Distilleries, Guinness Ord. repeated 56¼ x.d., and the Pref. rose ⅛ to 12 x.d. Dublin Distilleries were idle until the later market, when the Ord. fell 1s. 6d. further to 46s. 6d., 46s., 45s. 9d., 45s.

Marconi Ord. rose 3d. to 33s. ex rights. Radio Common improved to 13, and the Pref. Ord. realised 10½.

Home Railways were quiet, but Great Southern Ord. fell ¼ to 33¾, while the Pref. at 48 and the Guaranteed at 50 show no change. Great Northern Pref. at 61 was unchanged.

Trams closed dull. Dublin United Ord. fell ⅛ to 6¾ x.d., the Pref. ⅛ to 9¼, and Provincial 5 p.c. Debs ⅛ to 82.

Alliance Gas Shares fell ⅛ to 7¾.

Parent Trust Ord. rose 1s. to 20s. 3d. x.d., but Dunlop Rubber Ord. fell away slightly to 11s.-10½. 10¾d.

Among Manufacturing Shares, Tobaccos were good. British-American opened unaltered at 111s. 6d. for a small lot, and later rose 1s. 3d. to 112s. 9d. Imperials were 4½d. higher at 91s., 91s. 3d., 91s. 1½d. at all, and 91s. 6d. Canadas rose 3d. to 27s. 10½d. Courtaulds opened 11s. higher at 82s. 3d., with subsequent dealings at 82s. 4½d., 82s. 6d., 82s. 7½d., 82s. 3d., 82s. 4½d., 81s. 6d., 81s. 4½d.—a net rise of 10s. 1½d. on the day. The Pref. were firm at 19s. 3d.-19s. 4½d. Bradford Dyers rose 3s. 9d. to 86s. 6d. Coats opened 3d. better at 65s., but eased back to 64s. 9d., but Cottons, also at 65s., were 3d. higher. Lever Bros 7 p.c. eased ⅛d. to 21s. 8d. Barry, Ostlers and Sheppard Ord. fell 1s. 7½d. to 67s., and the best bid for Goulding Ord. was 38s. against 36s 10½d. the previous price. Kapp and Peterson Pref. repeated 16s.

In Drapery Shares, Todd Burns were firm at 11s.

In Trading, etc., Burke Ord. repeated 83s. 9d., and Alex. Thom and Co. Ord. 10s. 6d. Irish American Oil rose 4½d. to 10s. 9d.-10s. 10½d. Hibernian Fire quoted 4s. 3d., and Hugh Moore and Alexander 43s. 6d. British Controlled Oilfields Common realised 24s., 24s. 3d.

BUSINESS DONE AT ALL SESSIONS.
Transactions for cash marked "c."

Nat. Loan.....(94¼)	94⅛	Todd Burns.....(11¾)	11/-
Do. Stock.....(94⅝)	94⅞	Barry Ostlere	67/-
Compensation Stock		Blackrock.....(64⅝)	64/6 9/3
.....	(94)	94b	Brad. Dyers.....(82/9)	86/6
4½% War Loan.(97½)	97½	Coats .....(64/9)	65/- 4/9
5% War Loan.(101¾)	101¾	Courtaulds	(11/-) 82/3
Conv. Loan.(79¾)	79¾		(4/ 6 /7½ /3 /4)
Guar. Land.....(57½)	57⅝		82/6
3% Land .....(63)	63	Do. Pf.(19/4½)	19/3 /4½
India 3½% .....(69¾)	69¾	Cottons .....(64/6)	65/-
Bank of Ireland		B.A.T. ....(111/6)	*111/6
(29½)	29⅝ 4c		19/9
Hibernian .....(7¾)	7¾	Imp. Tob..(90/9)	91/- /5
National .....(20½)	20¾		/14
Provincial .....(22¾)	*23	Do. Canada	
Dublin Distillers		(27¼)	27/10½
..... (46/6)	46/6 6 /5 /5	Goulding Cwt.	
Guinness .....(56¼)	*56¼		(56/10½) 48/-
Do. Pref.....(114)	*12	Brunner Mond	41/3
Marconi .....(32½)	33/-	Kapp Pref.	16/-
G.N. Pref.....(61)	61	Lever 7% ....(21/10½)	21/9
G.S. Ord.....(34)	33¾	Burke Ord. ....(9/)	83/9
Do. Pref.....(48)	48	Moore (Hugh) Pref.	
Do. Guar.....(59)	59		(43/4½)	43/6
Dub. Tram.....(64)	64 2d.	Thom Ord....(12/6)	12/6
Do. Pref.....(94)	94 2d.	Irish-American Oil	
Provincial Deb....(84)	84		*(9½) /10½
Parent Ord....(19½)	20/3	Hibernian Fire..(4/6)	4/3
Dunlops .....(11¾)	11/-	Radio Common....(13)	13
	10/10½	Do. Pref.....(10½)	10¾
Alliance Gas.....(7¾)	7¾		

*Sold 1st. b bid, a asked.
(Last business done given in parentheses).

IRISH BANKS' RATE.

Discount	5 p.c. 5th July, 1923.
Deposit	2 p.c. 5th July, 1923.

STOCK EXCHANGE SETTLEMENTS.

Mining contango day..	March 2 March 16
General contango day.	March 3 March 17
Ticket day	March 4 March 18
Account day	March 5 March 19

BELFAST.

Belfast Exchange opened the week in a quiet fashion. War Loan was unchanged at 101¼, ¼. Local Loans brought 67½; 3½ per cent. Conversion 79¾. National War Bonds, 1927 and 1928, changed hands at 105¾, and a small lot of 1929 at 105¾. Belfast Corporation 3½ per cent. 1940 was done at 77¾. In Banks, Northern A rose to 5½, closing sellers at that and buyers at 5⅝. Westminsters Partly Paid 19½. In Industrials, Belfast Ropeworks Ord. 19½. do. 10s. Brookfield Linen Co. Pref. rose to 100. Brookfield Linen Co. Pref. brought 4; Coats Pref., 12½; Lever Bros. 7 per cent. Pref., 22½; Brunner Mond, 41s. 7½d.; Dunlop Rubber, 10s. 11½d.; Shell Transports, 4½.

PROVINCIAL EXCHANGES.

MANCHESTER.—Textiles show a firmer tone. Prudent buyers are now operating. Cottons, 6s. 6d. do. Pref., 10/-; Pref., 22/6(5/) ; calicos, 36/8-36/9; do. Pref., 10/-; Pref., 19/3; Bradford Dyers, 85/6-86/6; do. Pref., 19/9-20/6; Fine Spinners, 54/-58/-; do. Pref., 20/-20/6; Fine Cotton Spinners, 54/-56/-; Bleachers, 54/-56/-; Calicos, 54/6-56/6; Ship Canal, 5% Stabbers, 8/9-9/-; do. Pref., 21/-21/6; do. Ord., 21/-21/6; Velveta, 29/-30/-; £1 Ord., 21/-21/6; Velveta, 29/-30/-; £1 Ord., 21/-21/6; Velveta, 29/-30/-; £1

JAMES H. NORTH & CO.'S SALES.

SALE TO-DAY (TUESDAY), AT 110 GRAFTON STREET, AT 2 P.M.,
FIRST-CLASS PRIVATE OR PROFESSIONAL RESIDENCE, 61 FITZWILLIAM SQUARE, N.

CLEAR POSSESSION. In the best position in the Square. Southern aspect. A very considerable expenditure made within the last few years in buildings and other permanent improvements; electric light, power piping, extra large boiler and insulating cistern, 3 bathrooms. Held under lease and reversionary lease for unexpired period of 85 years, subject, till March, 1941, to £12 11s. 10d., and thereafter to £30 per annum.
Messrs. FRENCH and FRENCH, Solicitors, 7 Stephen's Green.

47 MOUNTPLEASANT SQUARE.

CLEAR POSSESSION. One of the best Houses in the Square. A sound, well-built structure, with unusually large garden; choice situation; close to two Trams. Lease for 900 years. Ground rent, £8. This House is roomy and in good order.
Messrs. MOLLOY, FAYLE and CO., Solicitors, 12 Bustere street.

ON VIEW TO-DAY, SALE TO-MORROW (WEDNESDAY) AND THURSDAY, 61 FITZWILLIAM SQUARE.
ANTIQUE FURNITURE, DENTAL APPLIANCES, &c.
By direction of S. N. MANNING, Esq., who intends practising entirely in London,

MESSRS. JAMES H. NORTH and CO. will SELL THE HIGH-CLASS FURNITURE and EFFECTS, including:
Ash's Dental Pump Chair, fitted with fountain spittoon; Ash's Suspension Lamp and Wall Bracket Lamp, Ritter's Dental Engine, High-frequency Apparatus, with table and fittings; Operating Stool, Ionic Medication Outfit, Gas Sterilizer, Electric Fan, Kettles, etc., also
ANTIQUE AND OTHER FURNITURE: Paintings, Engravings, Waterford Glass, Sheffield Plate.

ON VIEW TO-DAY.

JAMES H. NORTH & CO., AUCTIONEERS. 110 GRAFTON STREET.

JAMES J. SCANNELL'S AUCTION.

TO-MORROW (WEDNESDAY), FEBRUARY 25, AT 4 BACHELOR'S WALK.
SALE OF EXTENSIVE COLLECTION OF SUPERIOR ANTIQUE AND MODERN FURNITURE, PIANOS, CARPETS, BEDSTEADS, &c.,

Comprising—Magnificent 8ft. Italian Walnut Bedroom Suite, with satin finish; All-Brass Double Bedsteads, upholstered Spring Mattress, Hair Mattress, Bolster and Pillows, originally supplied by Pim Bros at a cost of £150; 8ft. Inlaid Mahogany Bedroom Suite, 4ft. Sheraton Bedroom Suite, with rebec mirrors to Dressing Chest; 8ft. Dark Oak Inlaid Bedroom Suite, 4ft. Mahogany Inlaid Bedroom Suite, 4ft. Walnut and Burr Bedroom Suite; 4ft. Light Oak Bedroom Suite, 4ft. Satin Walnut ditto, 3ft. Satin Walnut Bedroom Suite, 3ft. 6in. Sheraton Mahogany Wardrobe, with shaped front; Suites of Rich-coloured Floor Lamp, Silk and Morrison Inlaid Mirror Fire Screen, Inverted Gasolier (laying; Mahogany Telescope Dining Table, 10ft. Mahogany ditto, 6ft. Stained Telescope Dining Table, 10 superior Walnut and Oak Diningroom Overmantels, 4 Walnut and Oak Hall Stands, Chesterfield Settee, in tapestry; Settee, Couch and Easy Chairs, in Hide; a number of Sets of Mahogany Dining Chairs, in Hide Pre-war; 8 superior Black and Brass Double Beds, with Wire, Woven and Hair Mattresses; several Single Beds complete; Brass Fenders and Fire Brasses; Cottage Piano, by Ireland and Calnert; 6 Mahogany Chairs, upholstered in American cloth; 6 Panel-back Mahogany Chairs and 2 Arm Chairs, upholstered in crimson velvet; Berkel Bacon Slicer, up-to-date, in perfect order; 4ft. 6in. Mahogany Bookcase; 12 Mahogany Oval and Square Centre Tables, 3 very fine Inlaid Walnut Writing Tables; Inlaid Drawingroom Centre Tables and Rein Stands; Couches and Easy Chairs, in American cloth; Kitchen Furniture and Utensils, etc., etc.

SALE AT 1 O'CLOCK. ON VIEW TO-DAY.

JOHN J. CONNOLLY'S SALES.

15 WALTHAM TERRACE, BLACKROCK, TO-MORROW (WEDNESDAY), AT 1 O'CLOCK P.M., HOUSEHOLD FURNITURE, UPRIGHT COTTAGE PIANO.

JOHN J. CONNOLLY has been instructed to SELL BY PUBLIC AUCTION, on the Premises, as above, the ENTIRE HOUSEHOLD FURNITURE and EFFECTS, chiefly comprising—Upright Cottage Piano, in inlaid case; Ebony Table, All-Brass Floor Lamp, Drawingroom Suite, in figured plush; Inlaid Occasional Tables, Wicker Chairs, Wicker Screen, Mahogany Overmantels, Dining-room Tables, Diningroom Chairs, Mahogany Bookcase, Mahogany Cabinet, Sofas, Carpets, H. Rugs, Door Mats, Mahogany Hall Stand, and Chairs to match; Oil Paintings; Double and Single Brass Bedsteads; Hair Mattresses; Bedroom Suites, Painted and Mah.; Wardrobes, Oval Dr. Glass, Singer (Hand) Sewing Machine, Invalid Chair, Commode, Screw-top Mangle, Kitchen Dresser, Kitchen Tables, Dinner Service, Glass, China, Quantity of Books; Kitchen Utensils, etc., etc. On View Morning of Sale, 9.30 o'clock to hour of Sale.

JOHN J. CONNOLLY, P.C., AUCTIONEER & VALUER, 11 MAIN STREET, BLACKROCK.
TEL. 22.

GAINSBORO' HOUSE SALEROOMS.
SALE THIS DAY AND TO-MORROW, AT 12 NOON
(AS ALREADY FULLY ADVERTISED)
PLAYER PIANO, BY KAUFFMER; BOUDOIR GRAND AND COTTAGE PIANOS, ANTIQUE AND MODERN HOUSEHOLD FURNITURE, SILVER, OLD SHEFFIELD PLATE, MINIATURES, OIL PAINTINGS, ENGRAVINGS, CARPETS, CHAIRS, SIDEBOARDS, GEORGIAN SERVING TABLES, AND OTHER TABLES, ADAM CHEVAL GLASS, MAHOGANY AND ALL-BRASS BEDSTEADS AND BEDDING.
ELECTRIC NATIONAL CASH REGISTER, 5 DEPARTMENTS, PRACTICALLY NEW; 4-VALVE WIRELESS SET, WITH ACCESSORIES.
FOR ANOTHER ACCOUNT STOCK OF CONFECTIONERY AND CIGARETTES.
PURCHASERS TO PAY 5 PER CENT. FEES.
PIANOS, CASH REGISTER AND WIRELESS SET WILL BE SOLD AT 3.30 TO-DAY.
WM. MONTGOMERY & SON, M.I.A.A., GAINSBORO' HOUSE, 24 SUFFOLK STREET, DUBLIN.

FURNITURE AUCTION THIS DAY.

1 WOODSTOCK GARDENS, SANDFORD ROAD, RANELAGH.

WE have been instructed by Owner to SELL BY AUCTION, as the Premises is REQUIRED FOR FUTURE OCCUPATION, the ENTIRE HOUSEHOLD FURNITURE, including—Solid 8-Piece Suite of Rich-coloured Hide, with scroll-arm Settee, Couch, and Chairs; Solid Oak Bureau Bookcase, with leaded glass doors; Solid Oak Sideboard, 5ft. 6in. wide; Solid Oak Dining Table, 6ft. 6in. by 4ft. 6in.; Solid Oak Occasional Table; Solid Oak Hall Stand, with bevelled mirror; Solid Oak Hall Table; Solid Oak Hall Chairs; Solid Oak Hall Seat; Solid Oak Hall Mirror; Solid Oak Hall Linoleum; Solid Oak Hall Rug; Solid Oak Hall Curtains; Solid Oak Hall Curtain Pole; Solid Oak Hall Curtain Rings; Solid Oak Hall Pictures; Solid Oak Hall Ornaments; Solid Oak Hall Vase; Solid Oak Hall Clock; Solid Oak Hall Fender; Solid Oak Hall Fire Irons; Solid Oak Hall Coal Box; Solid Oak Hall Coal Shovel; Solid Oak Hall Coal Scuttle; Solid Oak Hall Coal Tongs; Solid Oak Hall Coal Brush; Solid Oak Hall Coal Pan; Solid Oak Hall Coal Hammer; Solid Oak Hall Coal Poker; Solid Oak Hall Coal Fork; Solid Oak Hall Coal Rake; Solid Oak Hall Coal Sieve; Solid Oak Hall Coal Bucket; Solid Oak Hall Coal Shovel